



EMALAHLENI
LOCAL MUNICIPALITY

DRAFT

BUDGET

2018 - 2019

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VISION

“ to be a centre of excellence and innovation”

MISSION STATEMENT

“Empowerment of our communities and providing innovative and excellent service that is conducive for sustainable economic and social transformation”

CORE VALUES

In pursuance of our Vision and Mission, we adopted the following core values:

. Accountability

.Excellence

.Responsiveness

.Transparency

. Integrity

Innovative

DRAFT BUDGET

2018/2019

I, **H.S Mayisela**, the Acting Municipal Manager of **Emalahleni Local Municipality**, hereby certify that the Draft Budget for 2018/2019 financial has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Mr H.S Mayisela
Acting Municipal Manager

Of
Emalahleni Local Municipality MP312



SIGNATURE

DATE:



EMALAHLENI

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4 April 2018

**CERTIFIED RESOLUTION EXTRACT FROM THE MINUTES OF THE 17th COUNCIL MEETING OF
THE EMALAHLENI LOCAL MUNICIPAL COUNCIL HELD ON TUESDAY, 27 MARCH 2018:**

A.054/18

**DRAFT BUDGET: 2018/2019 FINANCIAL YEAR AND FORECASTS 2019/2020 AND
2020/2021:**

5/1/1/2018/2019

RESOLVED:

1. That the Draft Budget: MTREF for the 2018/2019 financial year be approved in terms of Section 160(2)(3)(b) of the Constitution of the Republic of South Africa Act, Act 108 of 1996, read with Section 16(2) of the Municipal Finance Management Act, Act 56 of 2003 (as amended) as follows:
 - 1.1 Operating budget, expenditure to the amount of R3.2 billion;
 - 1.2 Capital program (vote) to the amount of R215, 6 million;
 - 1.3 Revenue to the amount of R3.3 billion broken down as follows:
2. that the following be noted and confirmed:
 - 2.1 that Eskom tariff application increase by 6.84%;
 - 2.2 that provision of R388 million has been made for possible irrecoverable debts on the understanding that strict legal measures

will continue to be implemented to curb losses and non-payment for services;

2.3 that provision was made for a Human Resource budget increase of 7.00% across the board;

2.4 that provision was made for a possible increase of 7.00% in the allowances of Councillors, Municipal Manager and Section 57 Managers (Directors);

2.5 that an amount of R325,7 million has been provided as "Equitable Share" (National Government) on the Division of Revenue;

3. that the tariff of property rates and services charges for 2018/2019 financial year be charged as per the following table:

Proposed tariff increase for 2018/19 - 2020/21 MTREF				
Services description	2017/18	2018/19	2019/20	2020/21
Property rates	13,80%	5,30%	5,40%	5,50%
Electricity	1,88%	6,84%	5,40%	5,50%
Water	10,50%	5,30%	5,40%	5,50%
Sanitation	8,97%	5,30%	5,40%	5,50%
Refuse	13%	5,30%	5,40%	5,50%

4. that the tariff of charges, with reference to the under mentioned services, be amended in terms of Section 75A of the Local Municipal Systems Act, Act 32 of 2000 (as amended), read with Section 10(g)(7)(a) and (b) of the Local Government Transition Act, Act 209 of 1993 (as amended), with effect from 1 July 2018 and with regard to be noted;

ANNEXURE "C"	Assessment Rates
ANNEXURE "C"	Water
ANNEXURE "C"	Sewerage
ANNEXURE "C"	Refuse Removal
ANNEXURE "C"	Electricity
ANNEXURE "C"	Other tariffs related to accounts related
ANNEXURE "C"	Recreation resort
ANNEXURE "C"	Market services
ANNEXURE "C"	Spatial Planning
ANNEXURE "C"	Building Control Fees
ANNEXURE "C"	Fire Brigade services
ANNEXURE "C"	Rental: Cultural centre and Community Halls

ANNEXURE "C"	Rental: Community Halls around Lynnville & Schoongezicht
ANNEXURE "C"	Library Services
ANNEXURE "C"	Rental: Sports Facilities
ANNEXURE "C"	Cemetery Tariffs
ANNEXURE "C"	Parking Areas
ANNEXURE "C"	Railway Services
ANNEXURE "C"	MTREF & Payment Rate
ANNEXURE "C"	Credit Control and Debt Collection By – law
ANNEXURE "C"	Electricity By – law
ANNEXURE "C"	Rates By – law

5. that the tariff for assessment rates be fixed and amended in terms of Section 14(1) of the Municipal Property Rates Act, Act 6 of 2004 and Section 75 (A)1)(a) of the Systems Act, Act 32 of 2000 as from 1 July 2018;
6. that the assessment rates, which are to be levied in terms of (6) above, be payable in 12 equal monthly installments;
7. that the execution/purchase of capital projects/items, as contained in the Capital budget be approved in terms of Section 19 of the Municipal Finance Management Act, Act 56 of 2003 (as amended);
8. that Council enforce the Credit Control Policy to improve its payment rate levels and also strive to manage expenditure;
9. that reports regarding grants spending be submitted to the relevant National and Provincial Departments in accordance with the Act and associated Regulations;
10. that both the Capital and Operational Budgets be presented to the relevant National and Provincial Departments;
11. that the Draft Budget Framework required by Section 17(3) of the Municipal Finance Management Act, Act 56 of 2003 (as amended) and the budget tables be noted for public consultation;
12. that the local community be invited to submit representations in terms of S22 (a; ii) of the Municipal Finance Management Act, Act 56 of 2003 (as amended) and Section 21 of the Municipal Systems Act, Act 32 of 2000 (as amended);

13. that note be taken of paragraph 4.8 of the Municipal Finance Management Act, Act 56 of 2003 (as amended) Circular 85 and its recommendation be implemented in terms of Section 167 of the Municipal Finance Management Act, Act 56 of 2003 (as amended);
14. that the amended budgeted related policies be approved and be taken for public participation; and
15. that the Capital Budget per source of funding is as follows:

Description	Amount
Department of Energy	42 000 000
Financial Management Grant	1 000 000
Municipal Infrastructure Grant	109 093 650
Nkangala District Municipality	15 301 390
Neighbourhood Development Partnership Grant	10 605 000
Own Revenue	10 125 000
Water Service Infrastructure	25 000 000


CERTIFIED A TRUE COPY OF THE ORIGINAL.

M. VILANE
EXECUTIVE DIRECTOR: CORPORATE SERVICES
CERT A054/18

ORIGIN OF AUTHORITY	DEL. NO.	AUTHORITY / POWER
The Const. Section 160(2)	A.1	1.1 The Passing of by-laws 1.2 Imposition of tariffs, assessment rates and levies 1.3 The raising of loans 1.4 Approval of annual budget and adjustment thereto.

A.054/18

DRAFT BUDGET: 2018/2019 FINANCIAL YEAR AND FORECASTS 2019/2020 AND 2020/2021:

5/1/1/2018/2019

REPORT from the Executive Mayor.

Directorate: Financial Services.

PURPOSE:

For Council to:

1. Approve the Draft Operating, Capital and Personnel Budgets for the 2018/2019 financial year and MTREF in terms of Section 16(2) of the Municipal Finance Management Act, Act 56 of 2003 (as amended);
2. Recommend the consideration of the information required under Section 17(3) of the Local Government: Municipal Finance Management Act, Act 56 of 2003 (as amended); and
3. Approve the 2018/19 Draft Budget and be taken for public consultation in April/May 2018.

BACKGROUND:

The capital, operational and personnel budgets (salaries and wages) of Council for the upcoming financial year (2018/2019) have been compiled and are submitted herewith for discussion. In addition forecasts of the requirements for the following two financial years have been made and are provided for consideration.

The following macro-economic forecasts were taken into consideration when preparing the budget for the 2018/19 financial year and MTREF:

Fiscal year	2018 Estimate	2019 Forecast	2020 Forecast	2021 Forecast
CPI Inflation	5.3%	5.3%	5.4%	5.5%

DISCUSSION:

PART 1:

EXECUTIVE SUMMARY:

The Draft Operational Budget for the 2018/2019 financial year is based on the operational budget and adjustment budget for the 2017/2018 financial year. The average CPI for the 2017/2018 financial year was of 5.3% and 2018/2019 is estimated to 5.3% as reflected in STATS SA CPI index.

The budgeted operational expenditure and revenue and budgeted capital expenditure has been drafted in National Treasury format.

A copy of the budget schedules is attached as Annexure "A" (under separate cover).

National Treasury's MFMA Circular No. 91 was used as guidance for compilation of the draft 2018/2019 MTREF.

A copy of the Municipal Finance Management Act, Act 56 of 2003 (as amended) is attached as Annexure "B" (under separate cover).

Main challenges experienced during the compilation of the 2018/2019 MTREF can be summarised as follows:

- Weak economic growth which diminishes private investments;
- Unemployment rate of the country remains high at 26.7 % and for Emalahleni municipality is at 26.6%;
- Population growth rate of 3.2 % per annum v/s the economic growth rate of 1.2 per cent per annum which is expected to reduce to 0.9 per cent (2018-2020);
- A huge backlog with electricity connections, access to piped water and hygienic toilets and increasing informal dwellings;
- Number of people below the lower bound poverty line at 123320 which is 28 per cent of population;
- Number of informal dwellings was +/- 34845 households;
- Ever ageing water, roads, sewerage and electricity infrastructure;
- Illegal electricity connection, mSCOA migration;
- Households units not metered and malfunctioning meters;
- Huge distribution losses on electricity and water;
- Maintaining a positive cash flow;
- Increase in employees related cost; and
- Increase in repairs and maintenance cost of infrastructure assets of the municipality.

These economic challenges will persist to put pressure on revenue collection hence a Revenue Strategy Enhancement will have to be revised and

intensified. In addition the municipality must reduce and limit non-priority spending and the approved cost curtailment measures be re-enforced.

The Draft Budget for the 2018/2019 was prepared on a payment rate of 75%. The actual average payment rate as at the end of January 2018 was 72.1% and anticipated to increase as the billing is corrected and the revenue enhancement strategy is enforced.

The assumptions on which 2018/2019 budget was prepared are as follows:

- Increase on tariffs be limited to consumer price inflation rate of 5.3%;
- Employee related cost be increased by 7% for 2018/2019 budget year;
- Electricity tariff be increased by 6.84% as per the Circular no. 91 of National Treasury;
- Increase in billing base by +/-9500 consumer's account. The increase is attributed to new accounts and consumers that were previously not billed;
- Reduction of distribution losses on electricity and water through reduction of electricity and water theft;
- Both incremental and zero base budgeting were used; and
- Revenue enhancement strategies and cost curtailment measure.

OPERATIONAL REVENUE BUDGET 2018/2019:

Description R thousand	Current Year 2017/18		2018/19 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2018/19	Budget Year 2019/20	Budget Year 2020/21
	000	000	000	000	000
Revenue By Source					
Property rates	450 428	451 975	426 740	429 445	453 065
Service charges - electricity revenue	1 225 130	1 177 918	1 265 744	1 334 094	1 407 469
Service charges - water revenue	456 419	458 618	484 876	511 060	539 168
Service charges - sanitation revenue	192 035	172 710	181 862	191 683	202 225
Service charges - refuse revenue	125 224	117 314	124 940	131 687	138 930
Service charges - other					
Rental of facilities and equipment	12 326	22 045	6 785	7 151	7 545
Interest earned - external investments	601	46	192	203	214
Interest earned - outstanding debtors	92 214	173 925	193 869	204 338	215 577
Fines, penalties and forfeits	6 598	4 814	7 589	7 999	8 439
Licences and permits	206	190	194	205	216
Agency services	11 893	11 270	1 585	1 670	1 762
Transfers and subsidies	304 301	301 860	338 817	370 155	413 444
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	186 032	172 974	190 199	175 083	197 590

Transfers and subsidies - capital (in-kind - all)	40 976	40 976	23 104	10 701	
Other revenue	39 793	16 594	30 681	32 338	34 116
Total Revenue (excluding capital transfers and contributions)	3 144 176	3 123 229	3 277 177	3 407 812	3 619 760

1. General:

Revenue management is fundamental to the financial sustainability and therefore, municipal revenue strategy needs to be built around the following key components:

Ensuring consumers are paying fairly for their utilisation as well as reducing costs associated with penalties and maintenance;

- Implementation of smart metering technology and improve billing database by ensuring that all users are brought into the system and billed correctly;
- Removal of illegal connections;
- Protective structures to prevent tempering and theft;
- Improve customer relation and promote culture of paying;
- Reduction on distribution losses on electricity and water;
- Load curtailment strategy for electricity aiming at reducing demand and penalties to the municipality;
- Tightening credit control measures and increase debt collection targets;
- Seek alternative source of revenue to increase funding for capital projects;
- Expand revenue base through implementation of all interim valuation rolls;
- Ensuring that the table budget is funded;
- The indigent support policy to provide free basic services to poor household to protect them from the worst impacts of the economy; and
- Identification and pursuance of additional government grants.

The Mid-Term Assessment and the Adjustment Budget for the 2017/2018 were used as the baseline to project revenue for the next three financial years to ensure budget projections are realistic and can be achieved. The revenue enhancement programs have also been taken into consideration when projection on revenue was done.

Section 18 of the MFMA requires that an annual budget must be funded. National Treasury advises municipalities to keep the increase in rates and tariffs and other charges at levels that will reflect an appropriate balance between the interest of the poor households and ensuring the financial sustainability of the municipality.

Service charges were increased as follow:

Proposed tariff increase for 2018/19 - 2020/21 MTREF				
Services description	2017/18	2018/19	2019/20	2020/21
Property rates	13,80%	5,30%	5,40%	5,50%
Electricity	1,88%	6,84%	5,40%	5,50%
Water	10,50%	5,30%	5,40%	5,50%
Sanitation	8,97%	5,30%	5,40%	5,50%
Refuse	13%	5,30%	5,40%	5,50%

Assessment rates:

- The property rates will be levied on the total market value of the property in accordance with the Property Rates Policy. The first R50,000 of the market value of residential properties will be exempted from property rates;
- Provision is made for a 5.30% increase in revenue on property rates; and
- The current valuation roll will expire on 30 June 2018, but an extension has been granted. New valuation roll will be effective in the 2019/20 budget year.

Electricity:

- ESKOM tariff application of 6.84% increase has been proposed by NERSA; and
- The municipality will apply for a higher tariff increase than 6.84% on electricity. The fact that distribution losses did not decrease can result in the electricity tariff not being approved by NERSA. Motivation will have to be presented to NERSA after the tabling of the Draft Budget.

A copy of the Tariff Schedule is attached as Annexure "C" (under separate cover).

Water:

- The recommended increase in the water tariff is 5.30%%. The increase has been kept the same as CPI rate; and
- The municipality water demand is +-137500 kilo litres a day. The rand value increase on household and business consumers will be as follow:

Customer type	Average current tariffs per month	Proposed tariffs per month	Rand value increase on 5.30%
	R	R	
Household 0-30kl	12.31	12.95	0.65

Business	16.24	17.10	0.86
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- Water tariffs for residents is on a block tariff structure, the more you consume the more you pay. A 6 kl of water is free for all indigent consumers.

Sewer:

- The recommended increase in respect of sewer is limited to 5.30%. The rand value increase on household and business consumers will be as follow:

	Average current tariffs per month	Proposed tariffs per month	Rands value increase on 5.30%
	R	R	
Household	7.08	7.45	0.37
Business	6.92	7.29	0.37
Business basic charge	426.07	448.65	22.58

- Sewer tariffs is charge on an inclining block tariffs using consumption of kilo litres from water.

Refuse Removal:

- The recommended increase in respect of refuse removal is 5.30%. The rand value increase on household and business consumers will be as follow:

Customer type	Average current tariffs per month	Proposed tariffs per month	Rand value increase on 5.30%
	R	R	
Household indigent	60.40	63.60	3.20
Household	120.85	127.25	6.40
Business X3 per week	200.12	210.73	10.61
Business X5 per week	435.28	458.35	23.07

- The refuse removal service tariff is mainly affected by a high labor component, the petrol price increase above the inflation and an increase in vehicle maintenance of refuse vehicles.

2. Impact on revenue:

Revenue budget for 2018/2019 financial year amounts to R3,3 billion and this reflects an increase of R153,9 million when compared to revenue adjustment budget for 2017/2018 financial year amounting to R3,1 billion. The increase is due to a hike in services charges tariffs, implementation of revenue enhancement strategies and increase in government grants allocation. Revenue budget for outers years amounts to R3,4 billion for 2019/2020 and R3 619,8 million for 2020/2021 financial years.

- a) Property rate budget for 2018/2019 financial year amounts to R426.7 million and reflects a decrease of R25.2 million when compared with the adjusted budget revenue of R451.9 million. The decrease can be attributed to the rebates budgeted amount which was increased based on the actual billing pattern. The rebates on properties reduces the revenue of property rates;
- b) Electricity remains the largest source of revenue with an amount of R1,3 billion budgeted for 2018/2019. It constitute 39% of the revenue of the municipality. Budgeted revenue for electricity has increased by 6.9% when compared to the adjusted budget electricity revenue. The increase can be attributed to a tariff increase and an anticipated improvement on revenue enhancement;
- c) Revenue from water budgeted for 2018/2019 amounts to R484,9 million and reflects an increase of 5.4% when compared with 2017/2018 adjusted budget of R458,6 million;
- d) An amount of R181,9 million has been budgeted for sanitation and has increased with an amount of R9,2 million when compared with an adjusted budget of R172,7 million for 2017/2018. Refuse budget will increased from R117,3 million to R124,9 million in 2018/2019 financial year;
- e) Revenue of rental of facilities and equipment has decreased from R22 million to R6,8 million in 2018/2019 financial year. The reduction is due to reclassification of some of the revenue line items that were moved to other expenditure and fines, penalties and forfeits line items. Interest earned on outstanding debts has increased with an amount of R19,9 million, and the increase can be attributed to an increase in properties billed;

- f) Revenue on agency services has decreased from R11,3 million to R1,6 million. The decrease was due to correction of a line item that was wrongly classified as agency fees;
- g) Government operational grants (transfers) increased with R36,9 million from R301,9 million to R338,8 million and it constitute 10,3% on the total revenue. National transfers (grants) are distributed to municipalities through Division of Revenue Act;

The Equitable Share Grant is an unconditional grant assisting municipalities to supplement their operating revenue for their operational requirements and to provide relief to indigent household. Equitable share has increased from R288,8 million to R325,7 million in the 2018/2019 financial year, which is an increase of 13%.

An estimated number of 10094 consumers will be subsidized in the 2018/2019 financial year. The monthly Indigent subsidy as from 1 July 2018 is proposed to be R224.55 per indigent customer. The following table reflects a subsidy per service.

Indigent subsidy broken down as follows:	2017/2018	2018/2019
	R	R
Electricity (50 units)	49.16	52.52
Refuse	62.64	65.97
Basic Sewer and additional sewer	26.37	27.80
Water Consumption (6 Kilolitre)	46.18	48.96
Subtotal	184.34	195.26
Plus 15% VAT	25.8	29.29
TOTAL	210.15	224.55

Other operational grants includes Financial Management Grant for R2,2 million (2017/2018: R2,1 million), Extended Public Works Program for R4,2 million (2017/2018: R1,7 million) and Municipal Infrastructure Grant for R5,8 million (2017/2018: R6,1 million).

- h) Government capital grants for 2017/2018 financial year amounts to R217,6 million. Included in this grants are conditional grants (Municipal infrastructure grant, Integrated National Electrification Programme and Neighbourhood Development Partnership Grant) and in-kind grants (Nkangala District Municipality Grant, Regional Bulk Infrastructure Grant and Neighbourhood development Partnership Grant); and

Municipal Infrastructure Grant has increased from R114,2 million to R122,1 million and the Integrated National Electrification Programme has increased from R44 million to R45 million.

Government capital grants increased with an amount of R17,2 million when compared with capital grants for 2017/2018. The increase is due to a new grant named Water Service Infrastructure Grants funding amounting to R25 million. Municipal Infrastructure Grant funding was reduced from R122,1 million to R117,5 million, and also there was a reduction of R3 million on Department Of Energy Grant.

Grant funding of Nkangala District Municipality are preliminary figures and subject to change after Nkangala District Municipality tabled the draft budget.

All transfers from capital conditional grants are directed to implementation of capital project. **The Capital budget is attached as Annexure "D" (under separate cover).**

- i) Other revenue budget for 2018/2019 financial year amounts to R30,7 million and it shows an increase of R14,1 million. The increase is due to increase in advertisement, printing of plans, entrance revenue and also revenue line items reclassified from other revenue line items.

OPERATIONAL EXPENDITURE BUDGET FOR 2018/2019:

Description R thousand	Current Year 2017/18		2018/19 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2018/19	Budget Year 2019/20	Budget Year 2020/21
	000	000	000	000	000
Expenditure By Type					
Employee related costs	749 153	749 153	851 474	897 454	946 814
Remuneration of councillors	29 675	29 675	27 982	29 493	31 115
Debt impairment	480 964	449 464	388 001	408 953	431 446
Depreciation & asset impairment	263 000	263 000	306 435	323 301	341 082
Finance charges	82 529	82 529	84 041	86 365	88 990
Bulk purchases	968 817	968 817	1 020 553	1 075 663	1 134 825
Other materials	136 244	149 238	57 215	60 304	63 621
Contracted services	53 313	59 187	274 302	289 114	305 015
Transfers and subsidies	37 284	37 284	30 163	31 792	33 540
Other expenditure	276 056	274 707	186 736	196 809	207 633
Loss on disposal of PPE					
Total Expenditure	3 077 035	3 063 055	3 226 902	3 399 248	3 584 081

The expenditure framework for 2018/2019 MTREF is informed by:

- Balance budget constraints where the operating budget expenditure must not exceed operating budget revenue;
- Funding of the budget over the medium term which is informed by Section 18 of the MFMA;
- Repairs and maintenance;
- Capital programme;
- High petrol prices;
- Bulk purchases costs for electricity and water;
- Eliminating spending on non-priority items;
- High petrol prices and; and
- Available financial resources towards meeting the projects as identified in the IDP.

The operational budget provides for the total operating expenditure for 2018/2019 financial year for R3,2 billion, in 2019/2020 financial year for R3,4 billion and 2020/2021 financial year for R3,6 billion.

There is an increase of R163,8 million when taking the Adjustment Budget for 2017/2018 financial year of R3 063,1 million into consideration and compare to the proposed budget of R3,2 billion. This constitutes an increase of 5.1% on budget baseline.

Main reasons for significant increases and decreases in 2018/2019 operational expenditure budget are the following:

- a) **Remuneration.** The employee element of the personnel budget amounts to 27% of the total expenditure budget and on the cash flow budget 34%, which falls below the norm of between 25% - 35%;

Remuneration for employee related cost increased by 12% from R749,1 million to R851,5 million and the remuneration constitute 26% of the operational expenditure budget. Increase can be attributed to budgeted 7% increase and provision for vacant position that were previously not cater for on the budget.

The Salary and Wage Collective Agreement for the period 01 July 2015 to 31 June 2018 has ended. The process is under consultation for a new increase.

Remuneration of Councillors has decreased by 6.5% when the budgeted Councillors remuneration expenditure for 2018/2019 of R27,9 million is compared to the adjusted budget for 2017/2018 of R29,7 million. The decrease was due to an over budgeting on councilors remuneration in 2017/2018 financial year.

- b) **Bulk purchase.** Bulk purchases (Electricity and Water) will increase with 5.1% from R968,8 million to R1 billion and constitute 29% of the operational expenditure budget and that makes it the largest component;

A provision of R960,5 million was made for bulk purchases for electricity. NERSA has proposed an increase of 7.32% on bulk purchase of electricity. The municipality has made an extra provision for additional cost that might result in penalties.

Budget for bulk water purchase in 2018/2019 budget has increased from R57 million to R60 million. Budget for bulk purchases in 2018/2019 was prepared on accrued invoices for previous years.

- c) **External interest.** External interest consists primarily of interest on Eskom account and interest on loans. The increase in finance charges from R82,5 million to R84 million is due to interest on Eskom account. No new loans have been taken. The interest on loans decreases as the capital debt reduces;
- d) **Provision for bad debts.** For 2017/2018 financial year an amount of R388 million is provided for provision of bad debts. This amount is based on the actual provision for doubtful debts for the financial performance period and an incremental percentage which take into account an increase in debtors book was factored in;
- e) **Repairs and maintenance.** The municipality remains committed to maintain infrastructure and an amount of R164,1 million is provided for 2018/2019 financial year with an increase of R14,9 million from R149,2 million for 2017/2018 financial year. Due to mSCOA reforms repairs and maintenance item has been reclassified into contracted services, other materials and other expenditure line items;
- f) **Depreciation.** Provision for depreciation has been informed by the Asset Register. The value of the Asset Register of the municipality is over R7 billion and new budget of capital asset. Budget appropriation on depreciation for 2018/2019 financial year amounts to R306,4 million; and
- g) **Other expenditure.** Sundry expenditure decreases from R274,7 million to R186,7 million and it constitute 6% of total operational expenditure budget. Included in sundry expenditure are professional bodies fees for R7,6 million, commission on prepaid electricity for R10,6 million, software licenses for R8,7 million and rural transport for R16,3 million.

CAPITAL EXPENDITURE BUDGET:

One of the greatest challenges facing municipalities is the public perception on service delivery.

Hence capital investment is critical important to sustain growth, rehabilitate ageing infrastructure and eradicate service delivery backlog. Therefore capital financing has taken into consideration the following:

- Ensure that capital programme is based on the IDP;
- Expedite spending on capital projects especially on projects that are funded from conditional grants;
- Explore new ways to funds capital projects from municipal own fund; and
- Maximizing of infrastructural development through utilization of all available source.

The proposed capital budget for the 2018/2019 financial year amounts to R215,6 million, R185,8 million for 2019/2020 financial year and an amount of R197,6 million for 2020/2021 financial year.

A copy of the schedule for capital budget is attached as Annexure "D" (under separate cover).

This constitutes a total capital expenditure framework of R598,9 million over a period of three years of which R10,1 million will be funded from internal funds, R26 million from NDM and R562,9 million will be funded from government grants. Funding of capital projects from internal funds will be increase as the financial condition of the municipality improves. Implementation of the capital project from own revenue before implemented should be confirmed and approved by both the Municipal Manager and the Chief Financial Officer in order to confirm if the funds are available.

Capital donations from mines and private companies have not been included on the capital and operational budget as the municipality awaits memorandum of understanding or written confirmation on donations. Capital projects from Nkangala District Municipality are preliminary figures and subject to change after Nkangala District Municipality tabled the draft budget.

The capital expenditure for the 2018/2019 financial year will be funded as follow:

CAPITAL PROGRAM AS PER IDP	AMOUNTS
Nkangala District Municipality (NDM)	15 301 390
Municipal Infrastructure Grant (MIG)	111 593 650
Integrated National Electrification Program	42 000 000

Water Service Infrastructure	25 000 000
Neighbourhood Development Program Grant	10 605 000
Financial Management Grant	1 000 000
Internal Funds	10 125 000
TOTAL CAPITAL PROGRAM	215 625 040

The capital expenditure budget for the 2018/2019 financial year is as follows:

- R28,1 million for roads and storm water infrastructure development;
- R50,9 million for water infrastructure development;
- R80,5 million for sewer purification and reticulation;
- R42 million for electricity infrastructure development;
- R5,9 million for replacing and adding of vehicle transport;
- R1,8 million for office furniture and equipment, IT equipment;
- R3 million for Landfill site and establishment of cemetery; and
- R3,4 million for machinery and equipment.

CASH FLOW BUDGET:

Cash flow management and forecasting is an important step in determining whether the budget is funded over the medium term.

The projected net cash from operating activities for the 2018/2019 financial year amounts to R221,1 million, the projected cash used on investing activities amounts to R200,3 million and budgeted cash used in financing activities amounts to R16,7 million . For 2018/2019 financial year the municipality is expected to realise a surplus of R8,7 million.

Table A8 assess whether the municipal budget is funded. A positive balance is for a funded budget and a negative balance is for an unfunded budget. Table A8 shows a positive balance of R6,9 million for 2018/2019 budget year meaning that the budget is funded.

The following assumptions were adopted to attain funded budget:

- Reduction of creditors balance;
- Improvement and re-enforcement of Revenue Enhancement Plan;
- Provision for doubtful debts to be calculated on consumer's payment rate; and these will reduce the provision for doubtful debt;
- Expenditure to be aligned with collection rate. The municipality will not spent more than it collects;and
- Aligning financial system with Valuation Roll. This will positive effect on billing and debtors book.

PART 2:

Changes on Budget related Policies are attached as Annexure “E” (under separate cover).

1. Draft Electrical and Water Losses Policy(new):

2. Petty Cash Management Policy:

- Changes were made on page 3-4 of the Policy;
- Changes were made on page 5-6 of the Policy; and
- Changes were made on page 7 of the Policy.

3. Budget Policy:

- Changes were made on page 5-6 of the Policy;
- Changes were made on page 8 of the Policy;
- Changes were made on page 11-12 of the Policy;
- Changes were made on page 13 of the Policy; and
- Changes were made on page 15 of the Policy.

4. Retention Policy:

- Changes were made on page 4-5 of the Policy.

5. Asset Management Policy:

5.1 Definitions:

The following definitions were added in the Policy:

- Asset Management;
- Asset component;
- Senior Manager replaced with Director;
- Remaining useful life; and
- Renewal.

5.2 Accountabilities and responsibilities:

- Responsibilities are numbered instead of in a paragraph format;
- Inserted Safe-guarding of assets;
- Inserted verification of assets;
- Inserted coordination for successful asset management implementation; and
- Inserted Directors responsible for infrastructure assets.

5.3 Inserted Council employees:

- Financial Management; and
- Inserted the last five points.

5.4 Management of attractive items:

- R6000 on the paragraph deleted.

5.5 Investment Property:

- The word fair value changed to cost as basis of measurement.

5.6 Useful life table:

- Changed to reflect years as brackets than exact years.

RECOMMENDATION BY THE ACTING MUNICIPAL MANAGER:

1. That the Draft Budget: MTREF for the 2018/2019 financial year be approved in terms of Section 160(2)(3)(b) of the Constitution of the Republic of South Africa, 1996 Act, Act 108 of 1996, read with Section 16(2) of the Municipal Finance Management Act, Act 56 of 2003 (as amended) as follows:
 - 1.1. Operating budget, expenditure to the amount of R3.2 billion;
 - 1.2. Capital program (vote) to the amount of R215, 6 million;
 - 1.3. Revenue to the amount of R3.3 billion broken down as follows:
2. that the following be noted and confirmed:
 - 2.1. that Eskom tariff application increase by 6.84%;
 - 2.2. that provision of R388 million has been made for possible irrecoverable debts on the understanding that strict legal measures will continue to be implemented to curb losses and non-payment for services;
 - 2.3. that provision was made for a Human Resource budget increase of 7.00% across the board ;

2.4. that provision was made for a possible increase of 7.00% in the allowances of Councillors, Municipal Manager and Section 57 Managers (Directors);

2.5. that an amount of R325,7 million has been provided as "Equitable Share" (National Government) on the Division of Revenue;

3. that the tariff of property rates and services charges for 2018/2019 financial year be charged as per the following table:

Proposed tariff increase for 2018/19 - 2020/21 MTREF				
Services description	2017/18	2018/19	2019/20	2020/21
Property rates	13,80%	5,30%	5,40%	5,50%
Electricity	1,88%	6,84%	5,40%	5,50%
Water	10,50%	5,30%	5,40%	5,50%
Sanitation	8,97%	5,30%	5,40%	5,50%
Refuse	13%	5,30%	5,40%	5,50%

4. that the tariff of charges, with reference to the under mentioned services, be amended in terms of Section 75A of the Local Municipal Systems Act, Act 32 of 2000 (as amended), read with Section 10(g)(7)(a) and (b) of the Local Government Transition Act, Act 209 of 1993 (as amended), with effect from 1 July 2018 and with regard to be noted;

ANNEXURE "C"	Assessment Rates
ANNEXURE "C"	Water
ANNEXURE "C"	Sewerage
ANNEXURE "C"	Refuse Removal
ANNEXURE "C"	Electricity
ANNEXURE "C"	Other tariffs related to accounts related
ANNEXURE "C"	Recreation resort
ANNEXURE "C"	Market services
ANNEXURE "C"	Spatial Planning
ANNEXURE "C"	Building Control Fees
ANNEXURE "C"	Fire Brigade services
ANNEXURE "C"	Rental: Cultural centre and Community Halls
ANNEXURE "C"	Rental: Community Halls around Lynnville & Schoongezicht
ANNEXURE "C"	Library Services
ANNEXURE "C"	Rental: Sports Facilities
ANNEXURE "C"	Cemetery Tariffs
ANNEXURE "C"	Parking Areas
ANNEXURE "C"	Railway Services

ANNEXURE "C"	MTREF & Payment Rate
ANNEXURE "C"	Credit Control and Debt Collection By – Law
ANNEXURE "C"	Electricity By – Law
ANNEXURE "C"	Rates By – Law

5. that the tariff for assessment rates be fixed and amended in terms of Section 14(1) of the Municipal Property Rates Act, Act 6 of 2004 and Section 75 (A)1)(a) of the Systems Act, Act 32 of 2000 as from 1 July 2018;
6. that the assessment rates, which are to be levied in terms of (6) above, be payable in 12 equal monthly installments;
7. that the execution/purchase of capital projects/items, as contained in the Capital budget be approved in terms of Section 19 of the Municipal Finance Management Act, Act 56 of 2003 (as amended);
8. that Council enforce the Credit Control Policy to improve its payment rate levels and also strive to manage expenditure;
9. that reports regarding grants spending be submitted to the relevant National and Provincial Departments in accordance with the Act and associated Regulations;
10. that both the Capital and Operational Budgets be presented to the relevant National and Provincial Departments;
11. that the Draft Budget Framework required by Section 17(3) of the Municipal Finance Management Act, Act 56 of 2003 (as amended) and the budget tables be noted for public consultation;
12. that the local community be invited to submit representations in terms of Section 22 (a;ii) of the Municipal Finance Management Act, Act 56 of 2003 (as amended) and Section 21 of the Municipal Systems Act, Act 32 of 2000 (as amended);
13. that note be taken of paragraph 4.8 of the Municipal Finance Management Act, Act 56 of 2003 (as amended) Circular 85 and its recommendation be implemented in terms of Section 167 of the Municipal Finance Management Act; Act 56 of 2003 (as amended);
14. that the amended budgeted related Policies be approved and be taken for public participation; and
15. that the Capital Budget per source of funding is as follows:

Description	Amount
Department of Energy	42 000 000
Financial Management Grant	1 000 000

Municipal Infrastructure Grant	109 093 650
Nkangala District Municipality	15 301 390
Neighbourhood Development Partnership Grant	10 605 000
Own Revenue	10 125 000
Water Service Infrastructure	25 000 000

THE EXECUTIVE MAYOR RESOLVED TO RECOMMEND:

1. That the Draft Budget: MTREF for the 2018/2019 financial year be approved in terms of Section 160(2)(3)(b) of the Constitution of the Republic of South Africa Act, Act 108 of 1996, read with Section 16(2) of the Municipal Finance Management Act, Act 56 of 2003 (as amended) as follows:
 - 1.1 Operating budget, expenditure to the amount of R3.2 billion;
 - 1.2 Capital program (vote) to the amount of R215, 6 million;
 - 1.3 Revenue to the amount of R3.3 billion broken down as follows:
2. that the following be noted and confirmed:
 - 2.1 that Eskom tariff application increase by 6.84%;
 - 2.2 that provision of R388 million has been made for possible irrecoverable debts on the understanding that strict legal measures will continue to be implemented to curb losses and non-payment for services;
 - 2.3 that provision was made for a Human Resource budget increase of 7.00% across the board ;
 - 2.4 that provision was made for a possible increase of 7.00% in the allowances of Councillors, Municipal Manager and Section 57 Managers (Directors);
 - 2.5 that an amount of R325,7 million has been provided as "Equitable Share" (National Government) on the Division of Revenue;
3. that the tariff of property rates and services charges for 2018/2019 financial year be charged as per the following table:

Proposed tariff increase for 2018/19 - 2020/21 MTREF				
Services description	2017/18	2018/19	2019/20	2020/21
Property rates	13,80%	5,30%	5,40%	5,50%

Electricity	1,88%	6,84%	5,40%	5,50%
Water	10,50%	5,30%	5,40%	5,50%
Sanitation	8,97%	5,30%	5,40%	5,50%
Refuse	13%	5,30%	5,40%	5,50%

4. that the tariff of charges, with reference to the under mentioned services, be amended in terms of Section 75A of the Local Municipal Systems Act, Act 32 of 2000 (as amended), read with Section 10(g)(7)(a) and (b) of the Local Government Transition Act, Act 209 of 1993 (as amended), with effect from 1 July 2018 and with regard to be noted;

ANNEXURE "C"	Assessment Rates
ANNEXURE "C"	Water
ANNEXURE "C"	Sewerage
ANNEXURE "C"	Refuse Removal
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ANNEXURE "C"	Building Control Fees
ANNEXURE "C"	Fire Brigade services
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ANNEXURE "C"	Library Services
ANNEXURE "C"	Rental: Sports Facilities
ANNEXURE "C"	Cemetery Tariffs
ANNEXURE "C"	Parking Areas
ANNEXURE "C"	Railway Services
ANNEXURE "C"	MTREF & Payment Rate
ANNEXURE "C"	Credit Control and Debt Collection By – law
ANNEXURE "C"	Electricity By – law
ANNEXURE "C"	Rates By – law

5. that the tariff for assessment rates be fixed and amended in terms of Section 14(1) of the Municipal Property Rates Act, Act 6 of 2004 and Section 75 (A)1(a) of the Systems Act, Act 32 of 2000 as from 1 July 2018;
6. that the assessment rates, which are to be levied in terms of (6) above, be payable in 12 equal monthly installments;

7. that the execution/purchase of capital projects/items, as contained in the Capital budget be approved in terms of Section 19 of the Municipal Finance Management Act, Act 56 of 2003 (as amended);
8. that Council enforce the Credit Control Policy to improve its payment rate levels and also strive to manage expenditure;
9. that reports regarding grants spending be submitted to the relevant National and Provincial Departments in accordance with the Act and associated Regulations;
10. that both the Capital and Operational Budgets be presented to the relevant National and Provincial Departments;
11. that the Draft Budget Framework required by Section 17(3) of the Municipal Finance Management Act, Act 56 of 2003 (as amended) and the budget tables be noted for public consultation;
12. that the local community be invited to submit representations in terms of S22 (a; ii) of the Municipal Finance Management Act, Act 56 of 2003 (as amended) and Section 21 of the Municipal Systems Act, Act 32 of 2000 (as amended);
13. that note be taken of paragraph 4.8 of the Municipal Finance Management Act, Act 56 of 2003 (as amended) Circular 85 and its recommendation be implemented in terms of Section 167 of the Municipal Finance Management Act, Act 56 of 2003 (as amended);
14. that the amended budgeted related policies be approved and be taken for public participation; and
15. that the Capital Budget per source of funding is as follows:

Description	Amount
Department of Energy	42 000 000
Financial Management Grant	1 000 000
Municipal Infrastructure Grant	109 093 650
Nkangala District Municipality	15 301 390
Neighbourhood Development Partnership Grant	10 605 000
Own Revenue	10 125 000
Water Service Infrastructure	25 000 000

ANNEXURE A

SCHEDULE A

Choose name from list - Table A1 Budget Summary

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousands										
Financial Performance										
Property rates	335 274	371 266	391 920	450 428	451 975	451 975	451 975	426 740	429 445	453 065
Service charges	1 175 494	1 281 026	1 430 772	1 998 808	1 926 560	1 926 560	1 926 560	2 057 423	2 168 523	2 287 792
Investment revenue	—	—	127	601	46	46	46	192	203	214
Transfers recognised - operational	245 400	265 864	288 049	304 301	301 860	301 860	301 860	338 817	370 155	413 444
Other own revenue	145 124	242 964	223 186	163 030	228 838	228 838	228 838	240 703	253 701	267 655
Total Revenue (excluding capital transfers and contributions)	1 901 292	2 161 119	2 334 053	2 917 169	2 909 280	2 909 280	2 909 280	3 063 875	3 222 027	3 422 170
Employee costs	496 371	632 607	691 711	749 153	749 153	749 153	749 153	851 474	897 454	946 814
Remuneration of councillors	20 086	19 790	25 327	29 675	29 675	29 675	29 675	27 982	29 493	31 115
Depreciation & asset impairment	245 815	292 340	289 508	263 000	263 000	263 000	263 000	306 435	323 301	341 082
Finance charges	108 623	81 294	96 882	82 529	82 529	82 529	82 529	84 041	86 365	88 990
Materials and bulk purchases	889 860	962 703	1 021 590	1 105 061	1 118 056	1 118 056	1 118 056	1 077 768	1 135 968	1 198 446
Transfers and grants	22 583	15 438	10 760	37 284	37 284	37 284	37 284	30 163	31 792	33 540
Other expenditure	488 191	717 546	720 489	810 333	783 359	783 359	783 359	849 038	894 876	944 094
Total Expenditure	2 271 529	2 721 718	2 866 266	3 077 035	3 063 055	3 063 055	3 063 055	3 226 902	3 399 248	3 584 081
Surplus/(Deficit)	(370 237)	(560 599)	(522 213)	(159 866)	(163 775)	(163 775)	(163 775)	(163 028)	(177 220)	(161 911)
Transfers and subsidies - capital (monetary allocations)	143 487	167 840	136 329	186 032	172 974	172 974	172 974	190 199	175 083	197 590
Contributions recognised - capital & contributed assets	—	—	—	40 976	40 976	40 976	40 976	23 104	10 701	—
Surplus/(Deficit) after capital transfers & contributions	(226 751)	(392 759)	(385 883)	67 142	60 174	60 174	60 174	50 275	8 564	35 680
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	(226 751)	(392 759)	(385 883)	67 142	60 174	60 174	60 174	50 275	8 564	35 680
Capital expenditure & funds sources										
Capital expenditure	147 266	203 042	157 491	245 503	250 438	250 438	250 438	215 625	185 785	197 590
Transfers recognised - capital	137 621	193 842	126 790	217 653	222 588	222 588	222 588	205 700	185 785	197 590
Public contributions & donations	—	—	22 960	7 250	7 250	7 250	7 250	—	—	—
Borrowing	3 693	—	—	—	—	—	—	—	—	—
Internally generated funds	5 951	9 200	7 742	20 600	20 600	20 600	20 600	9 925	—	—
Total sources of capital funds	147 266	203 042	157 491	245 503	250 438	250 438	250 438	215 625	185 785	197 590
Financial position										
Total current assets	699 092	687 196	778 027	2 184 382	3 023 669	3 023 669	3 023 669	3 347 061	3 730 294	4 110 368
Total non current assets	7 467 475	8 138 813	6 673 483	8 440 519	6 429 395	6 429 395	6 429 395	6 624 643	6 544 386	6 461 016
Total current liabilities	1 970 270	2 212 358	2 823 066	1 903 407	2 183 217	2 183 217	2 183 217	2 678 812	2 928 783	3 101 413
Total non current liabilities	331 323	342 754	372 149	325 774	302 423	302 423	302 423	355 283	349 711	343 116
Community wealth/Equity	5 864 973	6 270 897	4 256 295	8 395 720	6 967 424	6 967 424	6 967 424	6 937 610	6 996 186	7 126 855
Cash flows										
Net cash from (used) operating	168 516	175 487	677 388	272 879	249 065	249 065	249 065	221 113	123 625	48 371
Net cash from (used) investing	(155 587)	(112 514)	(185 671)	(245 503)	(223 013)	(223 013)	(223 013)	(200 324)	(88 730)	(46 730)
Net cash from (used) financing	36 234	(78 841)	(486 208)	(18 434)	(18 434)	(18 434)	(18 434)	(16 975)	(17 070)	(18 777)
Cash/cash equivalents at the year end	14 769	(1 112)	4 929	5 656	1 046	7 617	7 617	8 743	26 568	9 432
Cash backing/surplus reconciliation										
Cash and investments available	15 237	(903)	4 929	10 000	10 000	10 000	10 000	5 915	6 211	6 832
Application of cash and investments	1 180 908	1 494 380	1 789 154	5 200	(357)	(357)	(357)	(1 055)	(2 707)	(46 375)
Balance - surplus (shortfall)	(1 165 672)	(1 495 283)	(1 784 224)	4 800	10 357	10 357	10 357	6 970	8 917	53 207
Asset management										
Asset register summary (WDV)	7 456 437	5 663 094	5 552 595	8 224 265	8 228 565	8 228 565		5 728 155	5 625 315	5 518 406
Depreciation	245 815	292 340	289 508	263 000	263 000	263 000		306 435	323 301	341 082
Renewal of Existing Assets	67 916	20 772	—	11 300	24 993	24 993		9 125	3 700	1 000
Repairs and Maintenance	178 238	92 022	92 022	136 244	149 306	149 306		164 089	172 960	182 473
Free services										
Cost of Free Basic Services provided	—	—	—	23 228	23 228	23 228	30 476	30 476	32 122	33 857
Revenue cost of free services provided	—	—	—	—	—	0	—	—	—	—
Households below minimum service level										
Water:	—	14	14	14	14	14	14	14	14	14
Sanitation/sewerage:	—	3	3	3	3	3	3	3	3	3
Energy:	—	—	—	—	—	—	—	—	—	—
Refuse:	—	10	10	7	7	7	7	7	7	7

Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
Revenue - Functional										
Governance and administration		618 212	734 004	827 443	857 135	935 763	935 763	955 785	1 001 673	1 079 572
Executive and council		6 259	46	40	120	120	120	130	141	142
Finance and administration		611 953	733 958	827 404	856 395	935 022	935 022	955 034	1 000 913	1 078 811
Internal audit		-	-	-	620	620	620	620	620	620
Community and public safety		58 454	106 252	29 789	37 997	48 127	48 127	23 615	27 089	25 411
Community and social services		6 832	59 034	19 640	1 926	1 974	1 974	2 624	5 238	2 362
Sport and recreation		7 488	1 068	5 977	1 199	3 994	3 994	4 206	4 433	4 677
Public safety		43 334	16 743	245	31 103	30 977	30 977	5 012	5 009	5 281
Housing		-	29 406	3 926	3 771	11 181	11 181	11 773	12 409	13 092
Health		800	-	-	-	-	-	-	-	-
Economic and environmental services		48 043	71 069	88 981	49 738	7 647	7 647	52 863	50 589	48 502
Planning and development		11 586	25 293	3 059	17 098	16 330	16 330	21 633	18 152	19 165
Road transport		36 397	45 776	85 922	32 640	(8 683)	(8 683)	31 230	32 437	29 337
Environmental protection		60	-	-	-	-	-	-	-	-
Trading services		1 314 071	1 413 877	1 520 872	2 196 623	2 128 184	2 128 184	2 241 221	2 324 568	2 462 168
Energy sources		729 190	1 000 242	1 130 513	1 271 148	1 225 319	1 225 319	1 310 167	1 356 150	1 445 264
Water management		295 493	78 305	123 226	525 938	528 144	528 144	543 569	561 115	597 378
Waste water management		215 953	246 442	166 248	270 781	253 898	253 898	260 035	271 605	276 585
Waste management		73 435	88 887	100 885	128 756	120 823	120 823	127 451	135 698	142 941
Other	4	5 998	3 757	3 298	2 683	3 588	3 508	3 694	3 893	4 107
Total Revenue - Functional	2	2 044 778	2 328 958	2 470 382	3 144 176	3 123 229	3 123 229	3 277 177	3 407 812	3 619 760
Expenditure - Functional										
Governance and administration		416 438	679 700	256 785	595 947	589 030	589 030	557 314	587 013	618 881
Executive and council		113 196	389 720	(90 932)	114 185	108 056	108 056	105 436	111 135	117 247
Finance and administration		303 242	283 288	335 114	472 900	472 023	472 023	442 759	486 266	491 493
Internal audit		-	6 691	12 603	8 862	8 951	8 951	9 119	9 612	10 140
Community and public safety		180 795	116 788	122 386	146 604	145 623	145 623	166 753	175 761	185 406
Community and social services		23 213	43 753	47 528	51 430	51 309	51 309	57 910	61 030	64 371
Sport and recreation		25 695	28 659	19 810	33 862	33 857	33 857	38 135	40 201	42 404
Public safety		122 936	35 920	44 124	47 185	46 992	46 992	55 301	58 293	61 499
Housing		-	8 456	10 925	14 127	13 464	13 464	15 406	16 238	17 132
Health		8 952	-	-	-	-	-	-	-	-
Economic and environmental services		56 795	260 713	335 494	285 713	295 857	295 857	311 512	328 109	345 837
Planning and development		46 382	44 020	82 296	62 600	58 088	58 088	53 560	56 442	59 535
Road transport		7 747	216 693	253 198	223 113	237 769	237 769	257 952	271 667	286 302
Environmental protection		2 666	-	-	-	-	-	-	-	-
Trading services		1 605 763	1 660 715	2 137 905	2 042 735	2 025 912	2 025 912	2 184 089	2 300 739	2 425 912
Energy sources		1 094 069	1 015 741	1 339 955	1 375 821	1 356 758	1 356 758	1 421 140	1 497 593	1 579 632
Water management		295 989	387 958	444 651	351 677	360 847	360 847	412 214	433 671	456 709
Waste water management		119 525	182 074	199 907	194 529	190 013	190 013	199 783	210 578	222 129
Waste management		96 180	74 943	153 392	120 707	118 294	118 294	150 952	158 896	167 442
Other	4	11 738	3 802	3 696	6 035	6 633	6 633	7 235	7 626	8 045
Total Expenditure - Functional	3	2 271 529	2 721 718	2 856 266	3 077 035	3 063 055	3 063 055	3 226 902	3 399 248	3 584 081
Surplus/(Deficit) for the year		(226 751)	(392 759)	(385 883)	67 142	60 174	60 174	50 275	8 564	35 680

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification . The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Revenue by Vote	1									
Vote 1 - COUNCIL GENERAL		6 259	46	40	740	740	740	750	761	762
Vote 2 - DIRECTORATE FINANCE SERVICES		610 317	718 758	786 574	843 626	925 220	925 220	947 273	992 732	1 070 181
Vote 3 - Administration And Resource Management		1 636	6 216	8 354	3 264	7 647	7 647	6 018	6 343	6 692
Vote 4 - Planning & Development		11 551	59 294	29 509	24 669	27 131	27 131	28 569	30 112	31 768
Vote 5 - Health		800	55 527	57	-	-	-	-	-	-
Vote 6 - Community & Social Services		6 832	104	268	672	583	583	659	694	732
Vote 7 - Housing		3 147	-	-	-	-	-	-	-	-
Vote 8 - Public Safety		43 334	52 385	54 054	35 447	9 242	9 242	7 586	7 722	8 144
Vote 9 - Sport & Recreation		7 488	1 068	5 977	1 199	3 994	3 994	4 206	4 433	4 677
Vote 10 - Environment Protection/management		60	3 485	19 502	1 339	1 557	1 557	2 140	4 728	1 823
Vote 11 - Waste Management		73 435	88 862	100 880	128 724	120 814	120 814	127 440	135 687	142 930
Vote 12 - Waste Water Management		209 535	246 441	166 248	270 781	253 898	253 898	260 035	271 605	276 585
Vote 13 - Water		295 493	78 305	123 226	525 938	528 144	528 144	543 569	561 115	597 378
Vote 14 - Electricity Distribution		729 190	1 008 094	1 140 489	1 278 972	1 230 702	1 230 702	1 320 271	1 362 151	1 451 610
Vote 15 - Other		45 701	10 375	35 205	28 805	13 557	13 557	28 660	29 729	26 479
Total Revenue by Vote	2	2 044 778	2 328 959	2 470 382	3 144 176	3 123 229	3 123 229	3 277 177	3 407 812	3 619 760
Expenditure by Vote to be appropriated	1									
Vote 1 - COUNCIL GENERAL		113 196	422 853	(44 994)	160 797	160 797	160 797	151 713	159 912	168 707
Vote 2 - DIRECTORATE FINANCE SERVICES		237 048	181 246	214 729	323 278	323 028	323 028	278 540	293 232	309 002
Vote 3 - Administration And Resource Management		66 194	46 719	63 406	66 187	66 490	66 490	68 670	72 380	76 361
Vote 4 - Planning & Development		14 209	54 645	94 470	78 819	74 560	74 560	72 055	75 882	79 989
Vote 5 - Health		8 952	6 509	7 995	8 019	7 938	7 938	8 296	8 739	9 212
Vote 6 - Community & Social Services		23 214	17 234	13 136	24 883	24 627	24 627	27 842	29 349	30 963
Vote 7 - Housing		11 919	-	-	-	-	-	-	-	-
Vote 8 - Public Safety		161 974	119 291	146 768	139 634	142 580	142 580	159 190	167 644	176 717
Vote 9 - Sport & Recreation		25 695	28 659	19 810	33 862	33 857	33 857	38 135	40 201	42 404
Vote 10 - Environment Protection/management		2 666	29 989	34 503	35 977	36 063	36 063	41 030	43 230	45 599
Vote 11 - Waste Management		96 180	71 639	146 200	114 790	112 419	112 419	144 908	152 537	160 734
Vote 12 - Waste Water Management		119 525	182 074	199 907	194 529	190 013	190 013	199 783	210 578	222 129
Vote 13 - Water		295 989	387 958	444 651	351 677	360 847	360 847	412 214	433 671	456 709
Vote 14 - Electricity Distribution		1 055 031	1 025 885	1 349 632	1 392 098	1 372 043	1 372 043	1 438 705	1 516 109	1 599 166
Vote 15 - Other		39 739	147 019	166 052	152 483	157 792	157 792	185 820	195 783	206 386
Total Expenditure by Vote	2	2 271 529	2 721 718	2 856 266	3 077 035	3 063 055	3 063 055	3 226 902	3 399 248	3 584 081
Surplus/(Deficit) for the year	2	(226 751)	(392 759)	(385 883)	87 142	60 174	60 174	50 275	8 564	35 680

References

- 1. Insert 'Vote'; e.g. department, if different to functional classification structure
- 2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
- 3. Assign share in 'associate' to relevant Vote

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1										
Revenue By Source											
Property rates	2	335 274	371 266	391 920	460 428	451 975	451 975	451 975	426 740	429 445	453 065
Service charges - electricity revenue	2	697 974	748 840	853 358	1 225 130	1 177 918	1 177 918	1 177 918	1 265 744	1 334 094	1 407 469
Service charges - water revenue	2	286 498	319 803	347 171	456 419	458 618	458 618	458 618	484 876	511 060	539 168
Service charges - sanitation revenue	2	113 746	123 473	130 015	192 035	172 710	172 710	172 710	181 862	191 683	202 225
Service charges - refuse revenue	2	72 842	82 876	96 130	125 224	117 314	117 314	117 314	124 940	131 687	138 930
Service charges - other		4 433	6 034	4 098	—	—	—	—	—	—	—
Rental of facilities and equipment		11 079	12 794	12 220	12 326	22 045	22 045	22 045	6 785	7 151	7 545
Interest earned - external investments		—	—	127	601	46	46	46	192	203	214
Interest earned - outstanding debtors		80 639	95 960	130 053	92 214	173 925	173 925	173 925	193 869	204 338	215 577
Dividends received			119		—	—	—	—	—	—	—
Fines, penalties and forfeits		14 327	20 337	23 764	6 598	4 814	4 814	4 814	7 589	7 999	8 439
Licences and permits		2 504	2 537	2 784	206	190	190	190	194	205	216
Agency services		27 315	35 084	31 546	11 893	11 270	11 270	11 270	1 585	1 670	1 762
Transfers and subsidies		245 400	265 864	288 049	304 301	301 860	301 860	301 860	338 817	370 155	413 444
Other revenue	2	6 694	76 133	22 819	39 793	16 594	16 594	16 594	30 681	32 338	34 116
Gains on disposal of PPE		2 567	0								
Total Revenue (excluding capital transfers and contributions)		1 901 292	2 161 119	2 334 053	2 917 169	2 909 280	2 909 280	2 909 280	3 063 875	3 222 027	3 422 470
Expenditure By Type											
Employee related costs	2	496 371	632 607	691 711	749 153	749 153	749 153	749 153	851 474	897 454	946 814
Remuneration of councillors		20 086	19 790	25 327	29 675	29 675	29 675	29 675	27 982	29 493	31 115
Debt impairment	3	200 959	463 570	455 592	480 964	449 464	449 464	449 464	388 001	408 953	431 446
Depreciation & asset impairment	2	245 815	292 340	289 508	263 000	263 000	263 000	263 000	306 435	323 301	341 082
Finance charges		108 623	81 294	96 882	82 529	82 529	82 529	82 529	84 041	86 365	88 990
Bulk purchases	2	789 645	875 773	900 534	968 817	968 817	968 817	968 817	1 020 553	1 075 663	1 134 825
Other materials	8	100 214	86 930	121 056	136 244	149 238	149 238	149 238	57 215	60 304	63 621
Contracted services		103 382	76 944	57 830	53 313	59 187	59 187	59 187	274 302	289 114	305 015
Transfers and subsidies		22 583	15 438	10 760	37 284	37 284	37 284	37 284	30 163	31 792	33 540
Other expenditure	4, 5	183 849	177 032	207 066	276 056	274 707	274 707	274 707	186 736	196 809	207 633
Loss on disposal of PPE											
Total Expenditure		2 271 529	2 721 718	2 856 266	3 077 035	3 063 055	3 063 055	3 063 055	3 226 902	3 399 248	3 584 081
Surplus/(Deficit)		(370 237)	(560 599)	(522 213)	(159 866)	(153 775)	(153 775)	(153 775)	(163 028)	(177 220)	(161 911)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		143 487	167 840	136 329	186 032	172 974	172 974	172 974	190 199	175 083	197 590
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind - all)					40 976	40 976	40 976	40 976	23 104	10 701	—
Surplus/(Deficit) after capital transfers & contributions		(226 751)	(392 759)	(385 883)	67 142	60 174	60 174	60 174	50 275	8 564	35 680
Taxation											
Surplus/(Deficit) after taxation		(226 751)	(392 759)	(385 883)	67 142	60 174	60 174	60 174	50 275	8 564	35 680
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(226 751)	(392 759)	(385 883)	67 142	60 174	60 174	60 174	50 275	8 564	35 680
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		(226 751)	(392 759)	(385 883)	67 142	60 174	60 174	60 174	50 275	8 564	35 680

References

- 1. Classifications are revenue sources and expenditure type
- 2. Detail to be provided in Table SA1
- 3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
- 4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
- 5. Repairs & maintenance detailed in Table A9 and Table SA34c
- 6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
- 7. Equity method (Includes Joint Ventures)

Choose name from list - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE FINANCE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 3 - Administration And Resource Management		-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	-	-	-	-	-	-	-
Vote 6 - Community & Social Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 9 - Sport & Recreation		-	-	-	-	-	-	-	-	-	-
Vote 10 - Environment Protection/management		-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 13 - Water		-	-	-	-	-	-	-	-	-	-
Vote 14 - Electricity Distribution		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - COUNCIL GENERAL		642	4 200	-	100	1 200	1 200	1 200	120	-	-
Vote 2 - DIRECTORATE FINANCE SERVICES		-	4 200	3 150	12 745	7 650	7 650	7 650	5 180	3 700	1 000
Vote 3 - Administration And Resource Management		-	-	6 511	-	3 295	3 295	3 295	650	-	-
Vote 4 - Planning & Development		356	31 000	26	50	550	550	550	-	-	-
Vote 5 - Health		-	-	4	-	-	-	-	-	-	-
Vote 6 - Community & Social Services		1 883	-	-	50	50	50	50	250	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety		409	-	31	2 900	2 300	2 300	2 300	-	-	-
Vote 9 - Sport & Recreation		4 758	-	4 895	1 100	1 100	1 100	1 100	-	-	-
Vote 10 - Environment Protection/management		-	-	17 932	4 550	4 550	4 550	4 550	950	3 000	-
Vote 11 - Waste Management		1 145	53 064	1 644	9 800	9 500	9 500	9 500	2 500	4 000	4 000
Vote 12 - Waste Water Management		88 506	84 006	34 443	87 082	91 401	91 401	91 401	80 673	79 922	74 359
Vote 13 - Water		-	-	12 983	40 576	42 792	42 792	42 792	51 090	50 055	58 210
Vote 14 - Electricity Distribution		19 434	20 772	42 911	45 600	45 650	45 650	45 650	45 975	19 502	35 101
Vote 15 - Other		30 132	10 000	32 980	40 950	40 400	40 400	40 400	28 237	25 605	24 920
Capital single-year expenditure sub-total		147 266	207 242	157 491	245 503	250 438	250 438	250 438	215 625	185 785	197 590
Total Capital Expenditure - Vote		147 266	207 242	157 491	245 503	250 438	250 438	250 438	215 625	185 785	197 590
Capital Expenditure - Functional											
Governance and administration		642	4 200	9 661	12 845	12 845	12 845	12 845	5 950	3 700	1 000
Executive and council		642	-	0	100	1 000	1 000	1 000	120	-	-
Finance and administration		-	4 200	9 661	12 745	11 845	11 845	11 845	5 830	3 700	1 000
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		7 850	-	4 930	4 050	6 140	6 140	6 140	250	-	-
Community and social services		1 883	-	16	50	50	50	50	250	-	-
Sport and recreation		4 758	-	4 895	1 100	3 190	3 190	3 190	-	-	-
Public safety		409	-	19	2 900	2 900	2 900	2 900	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		800	-	-	-	-	-	-	-	-	-
Economic and environmental services		29 140	41 000	17 958	4 800	2 641	2 641	2 641	950	3 000	-
Planning and development		356	31 000	26	50	50	50	50	-	-	-
Road transport		28 784	10 000	-	-	-	-	-	-	-	-
Environmental protection		-	-	17 932	4 550	2 591	2 591	2 591	950	3 000	-
Trading services		109 085	157 842	91 913	183 058	187 862	187 862	187 862	180 238	153 480	171 670
Energy sources		19 434	20 772	42 842	45 600	60 400	60 400	60 400	45 975	19 502	35 101
Water management		432	53 064	12 983	40 576	5 654	5 654	5 654	51 090	50 055	58 210
Waste water management		88 506	84 006	34 443	87 082	89 108	89 108	89 108	80 673	79 922	74 359
Waste management		713	-	1 644	9 800	32 700	32 700	32 700	2 500	4 000	4 000
Other		548	-	33 030	40 950	40 950	40 950	40 950	28 237	25 605	24 920
Total Capital Expenditure - Functional	3	147 266	203 042	157 491	245 503	250 438	250 438	250 438	215 625	185 785	197 590
Funded by:											
National Government		137 621	189 828	99 897	187 415	184 358	184 358	184 358	190 399	175 083	197 590
Provincial Government		-	-	26 558	-	13 692	13 692	13 692	-	-	-
District Municipality		-	4 014	337	20 238	24 538	24 538	24 538	15 301	10 701	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	137 621	193 842	126 790	217 653	222 588	222 588	222 588	205 700	185 785	197 590
Public contributions & donations	5	-	-	22 980	7 250	7 250	7 250	7 250	-	-	-
Borrowing	6	3 693	-	-	-	-	-	-	-	-	-
Internally generated funds		5 951	9 200	7 742	20 600	20 600	20 600	20 600	9 925	-	-
Total Capital Funding	7	147 266	203 042	157 491	245 503	250 438	250 438	250 438	215 625	185 785	197 590

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by functional classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- Must reconcile to Budgeted Financial Performance (revenue and expenditure)
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Choose name from list - Table A6 Budgeted Financial Position

Description	Ref	2016/17				Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21		
R thousand													
ASSETS													
Current assets													
Cash		14 757	48	4 929		10 000	10 000	10 000	5 915	6 211	6 832		
Call investment deposits	1	480	188	—		2 111 035	2 950 322	2 950 322	—	—	—		
Consumer debtors	1	613 135	628 862	731 818		38 500	38 500	38 500	3 228 984	3 604 950	3 978 167		
Other debtors		36 515	22 109						66 754	70 092	72 896		
Current portion of long-term receivables													
Inventory	2	34 205	35 988	41 280		24 847	24 847	24 847	45 408	49 041	52 473		
Total current assets		699 092	687 196	778 027		2 184 382	3 023 669	3 023 669	3 347 061	3 730 294	4 110 368		
Non current assets													
Long-term receivables													
Investments													
Investment property			754 740	1 074 834		751 635	1 096 331	1 096 331	1 128 576	1 185 005	1 244 255		
Investment in Associate													
Property, plant and equipment	3	7 454 372	7 371 487	5 582 835		7 675 655	5 319 835	5 319 835	5 479 463	5 341 947	5 198 455		
Agricultural		2 222	1 963	2 239		1 963	1 963	1 963	2 351	2 469	2 592		
Biological													
Intangible		2 066	2 077	5 238		2 720	2 720	2 720	—	—	—		
Other non-current assets		8 816	8 545	8 336		8 545	8 545	8 545	8 753	9 191	9 650		
Total non current assets		7 467 475	8 138 813	6 673 483		8 440 519	6 429 395	6 429 395	6 624 643	6 544 386	6 461 016		
TOTAL ASSETS		8 166 566	8 826 008	7 451 510		10 624 901	9 453 064	9 453 064	9 971 704	10 274 680	10 571 384		
LIABILITIES													
Current liabilities													
Bank overdraft	1		1 139	—									
Borrowing	4	17 128	29 093	30 052		30 548	27 859	27 859	32 307	26 621	20 367		
Consumer deposits		113 904	116 492	120 630		122 317	122 317	122 317	125 455	131 728	136 997		
Trade and other payables	4	1 805 896	2 018 823	2 439 807		1 750 542	2 033 041	2 033 041	2 466 634	2 713 297	2 884 627		
Provisions		33 342	46 810	232 578					54 415	57 136	59 422		
Total current liabilities		1 970 270	2 212 358	2 823 066		1 903 407	2 183 217	2 183 217	2 678 812	2 928 783	3 101 413		
Non current liabilities													
Borrowing		124 109	108 926	87 248		89 017	69 845	69 845	64 685	53 301	40 778		
Provisions		207 215	233 828	284 900		236 757	232 578	232 578	290 598	296 410	302 338		
Total non current liabilities		331 323	342 754	372 149		325 774	302 423	302 423	355 283	349 711	343 116		
TOTAL LIABILITIES		2 301 593	2 555 112	3 195 215		2 229 181	2 485 640	2 485 640	3 034 095	3 278 494	3 444 529		
NET ASSETS	5	5 864 973	6 270 897	4 256 295		8 395 720	6 967 424	6 967 424	6 937 610	6 996 186	7 126 855		
COMMUNITY WEALTH/EQUITY													
Accumulated Surplus/(Deficit)		5 864 973	6 270 897	4 256 295		8 395 720	6 967 424	6 967 424	6 937 610	6 996 186	7 126 855		

Reserves		4																
TOTAL COMMUNITY WEALTH/EQUITY	5	5 864 973	6 270 897	4 256 295	8 395 720	6 967 424	6 967 424	6 967 424	6 967 424	6 937 610	6 996 186	7 126 855						

References

- 1. Detail to be provided in Table SA3
- 2. Include completed low cost housing to be transferred to beneficiaries within 12 months
- 3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
- 4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
- 5. Net assets must balance with Total Community Wealth/Equity

Choose name from list - Table A7 Budgeted Cash Flows

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		335 274	268 822	391 920	372 842	325 874	325 874	325 874	358 055	340 084	357 799
Service charges		908 334	1 174 062	1 427 051	1 654 847	1 389 050	1 389 050	1 389 050	1 647 067	1 730 393	1 779 844
Other revenue		84 251			61 853	49 422	49 422	49 422	35 126	37 022	39 059
Government - operating	1	229 831	200 405	261 138	292 308	289 866	289 866	289 866	337 057	367 729	411 441
Government - capital	1	109 166	169 681	136 329	186 032	188 474	188 474	188 474	190 199	175 083	197 590
Interest		80 639	(4 925)	130 063	78 753	125 434	125 434	125 434	145 546	153 406	161 843
Dividends			119	127	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(1 443 284)	(1 551 383)	(1 572 681)	(2 253 942)	(1 999 242)	(1 999 242)	(1 999 242)	(2 380 748)	(2 565 114)	(2 776 674)
Finance charges		(135 694)	(81 294)	(96 538)	(82 529)	(82 529)	(82 529)	(82 529)	(84 041)	(86 365)	(88 990)
Transfers and Grants	1				(37 284)	(37 284)	(37 284)	(37 284)	(27 147)	(28 613)	(33 540)
NET CASH FROM/(USED) OPERATING ACTIVITIES		168 516	175 487	677 388	272 879	249 065	249 065	249 065	221 113	123 625	48 371
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		2 794	562						-	-	-
Decrease (Increase) in non-current debtors		42 706							-	-	-
Decrease (Increase) other non-current receivables			(237)						-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets		(201 087)	(112 839)	(185 671)	(245 503)	(223 013)	(223 013)	(223 013)	(200 324)	(88 730)	(46 730)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(155 587)	(112 514)	(185 671)	(245 503)	(223 013)	(223 013)	(223 013)	(200 324)	(88 730)	(46 730)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		60 991	(74 406)						-	-	-
Borrowing long term/refinancing				(455 542)					-	-	-
Increase (decrease) in consumer deposits		-		4 138					-	-	-
Payments											
Repayment of borrowing		(24 757)	(4 435)	(34 804)	(18 434)	(18 434)	(18 434)	(18 434)	(16 975)	(17 070)	(18 777)
NET CASH FROM/(USED) FINANCING ACTIVITIES		36 234	(78 841)	(486 208)	(18 434)	(18 434)	(18 434)	(18 434)	(16 975)	(17 070)	(18 777)
NET INCREASE/ (DECREASE) IN CASH HELD											
		49 164	(15 869)	5 509	8 942	7 617	7 617	7 617	3 814	17 825	(17 136)
Cash/cash equivalents at the year begin:	2	(34 394)	14 757	(580)	(3 286)	(6 572)			4 929	8 743	26 568
Cash/cash equivalents at the year end:	2	14 769	(1 112)	4 929	5 656	1 046	7 617	7 617	8 743	26 568	9 432

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. The MTREF is populated directly from SA30.

Total receipts	1 792 995	1 808 489	2 346 618	2 646 634	2 368 119	2 368 119	2 368 119	2 713 049	2 803 717	2 947 575
Total payments	(1 780 065)	(1 745 516)	(1 854 901)	(2 619 258)	(2 342 068)	(2 342 068)	(2 342 068)	(2 692 260)	(2 768 822)	(2 945 934)
	12 929	62 973	491 717	27 376	26 052	26 052	26 052	20 789	34 895	1 641
Borrowings & investments & c.deposits	-	-	(451 404)	-	-	-	-	-	-	-
Repayment of borrowing	(24 757)	(4 435)	(34 804)	(18 434)	(18 434)	(18 434)	(18 434)	(16 975)	(17 070)	(18 777)
	(11 827)	58 538	5 509	8 942	7 617	7 617	7 617	3 814	17 825	(17 136)
	60 991	(74 406)	-	-	-	-	-	-	-	-

Choose name from list - Table A9 Asset Management

[illegible]

Total Upgrading of Existing Assets	6	-	-	-	14 250	20 992	20 992	-	-	-
Roads Infrastructure	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	6 500	13 242	13 242	-	-	-
Sanitation Infrastructure	-	-	-	-	7 250	7 250	7 250	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	13 750	20 492	20 492	-	-	-
Community Facilities	-	-	-	-	500	500	500	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	500	500	500	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Roads Infrastructure	29 493	36 000	-	-	38 500	23 000	23 000	28 137	25 605	24 920
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	24 717	20 772	-	-	45 000	45 000	45 000	42 000	19 502	35 101
Water Supply Infrastructure	432	69 050	-	-	37 976	48 410	48 410	50 890	50 055	58 210
Sanitation Infrastructure	78 029	64 006	-	-	89 182	99 183	99 183	80 473	79 922	74 359
Solid Waste Infrastructure	713	-	-	-	5 100	5 100	5 100	2 500	4 000	4 000
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
Infrastructure	133 384	189 828	-	-	215 758	220 693	220 693	204 000	179 085	196 590
Community Facilities	1 243	-	-	-	4 800	4 800	4 800	500	3 000	-
Sport and Recreation Facilities	3 912	-	-	-	-	-	-	-	-	-
Community Assets	5 154	-	-	-	4 800	4 800	4 800	500	3 000	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Operational Buildings	8 727	13 214	-	-	1 400	1 400	1 400	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Other Assets	8 727	13 214	-	-	1 400	1 400	1 400	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	3 345	3 345	3 345	500	-	-
Furniture and Office Equipment	-	-	-	-	8 700	8 700	8 700	370	-	-
Machinery and Equipment	-	-	-	-	5 400	5 400	5 400	4 400	1 000	1 000
Transport Assets	-	-	-	-	6 100	6 100	6 100	5 855	2 700	-
Libraries	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	147 266	203 042	-	-	245 503	250 438	250 438	215 625	185 785	197 590

ASSET REGISTER SUMMARY - PPE (WDV)		5									
Roads Infrastructure			1 439 930	1 468 188	1 392 269	1 342 715	1 347 015	1 347 015	1 359 763	1 297 125	1 228 948
Storm water Infrastructure						-	-	-			
Electrical Infrastructure			873 517	1 015 004	1 005 270	872 964	872 964	872 964	1 041 360	1 007 151	985 588
Water Supply Infrastructure			964 405	1 061 252	1 034 760	1 007 312	1 007 312	1 007 312	1 093 875	1 101 535	1 115 018
Sanitation Infrastructure			940 853	987 228	989 073	1 097 695	1 097 695	1 097 695	1 129 785	1 168 621	1 199 635
Solid Waste Infrastructure			5 621	5 945	8 223	10 681	10 681	10 681	11 908	11 777	11 420
Rail Infrastructure						-	-	-			
Coastal Infrastructure						-	-	-			
Information and Communication Infrastructure						-	-	-			
Infrastructure			4 224 325	4 537 618	4 429 596	4 331 367	4 335 667	4 335 667	4 636 691	4 586 210	4 540 608
Community Facilities				4 962	3 277	8 834	8 834	8 834	7 662	7 919	5 026
Sport and Recreation Facilities						-	-	-			
Community Assets			-	4 962	3 277	8 834	8 834	8 834	7 662	7 919	5 026
Heritage Assets											
Revenue Generating				400	400	-	-	-	400	400	400
Non-revenue Generating						-	-	-			
Investment properties			-	400	400	-	-	-	400	400	400
Operational Buildings			3 171 855	1 076 166	1 074 834	3 908 445	3 908 445	3 908 445	1 073 538	1 070 694	1 067 693
Housing						-	-	-			
Other Assets			3 171 855	1 076 166	1 074 834	3 908 445	3 908 445	3 908 445	1 073 538	1 070 694	1 067 693
Biological or Cultivated Assets											
Servitudes						-	-	-			
Licences and Rights			2 066	1 572	5 238	278	278	278	5 238	4 382	3 479
Intangible Assets			2 066	1 572	5 238	278	278	278	5 238	4 382	3 479
Computer Equipment			5 325	4 619	11 076	(1 980)	(1 980)	(1 980)	9 759	4 310	(1 438)
Furniture and Office Equipment			3 136	1 665	1 777	(2 145)	(2 145)	(2 145)	3 894	(3 445)	(11 187)
Machinery and Equipment			9 760	4 857	2 401	(5 633)	(5 633)	(5 633)	2 487	13 737	25 550
Transport Assets			38 351	29 713	22 569	(16 424)	(16 424)	(16 424)	(12 941)	(60 320)	(113 154)
Libraries			1 619	1 523	1 427	1 523	1 523	1 523	1 427	1 427	1 427
Zoo's, Marine and Non-biological Animals									-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	7 456 437	5 663 094	5 552 595	8 224 265	8 228 565	8 228 565	5 728 155	5 625 315	5 518 406
EXPENDITURE OTHER ITEMS											
Depreciation	7		245 815	292 340	289 508	263 000	263 000	263 000	306 435	323 301	341 082
Repairs and Maintenance by Asset Class	3		178 238	92 022	92 022	136 244	149 306	149 306	164 099	172 960	182 473
Roads Infrastructure			5 979	9 475	9 475	17 928	33 126	33 126	34 624	36 494	38 501
Storm water Infrastructure			1 008	155	155	1 224	950	950	1 000	1 054	1 112
Electrical Infrastructure			27 607	43 107	43 107	53 756	57 687	57 687	69 869	73 642	77 692
Water Supply Infrastructure			20 862	9 160	9 160	14 171	15 074	15 074	17 412	18 352	19 361
Sanitation Infrastructure			8 788	3 450	3 450	13 401	11 017	11 017	10 526	11 095	11 705
Solid Waste Infrastructure			340	250	250	701	320	320	337	355	375
Rail Infrastructure			-	-	-	-	105	105	99	105	111
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	32	32	234	-	-	-	-	-
Infrastructure			64 584	65 629	65 629	101 416	118 279	118 279	133 868	141 097	148 867
Community Facilities			318	503	503	2 768	5 688	5 688	5 155	5 434	5 732
Sport and Recreation Facilities			-	-	-	35	35	35	35	37	39
Community Assets			318	503	503	2 802	5 723	5 723	5 190	5 479	5 771
Heritage Assets			-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Operational Buildings			19 288	6 839	6 839	7 030	5 065	5 065	4 909	5 174	5 459
Housing			-	-	-	-	-	-	-	-	-
Other Assets			19 288	6 839	6 839	7 030	5 065	5 065	4 909	5 174	5 459
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-
Licences and Rights			835	1 673	1 673	2 050	4 072	4 072	3 834	4 041	4 264
Intangible Assets			835	1 673	1 673	2 050	4 072	4 072	3 834	4 041	4 264
Computer Equipment			384	406	406	319	381	381	378	399	421
Furniture and Office Equipment			73 531	15	15	109	607	607	530	559	589
Machinery and Equipment			4 875	4 608	4 608	9 888	4 021	4 021	3 804	4 008	4 230
Transport Assets			13 919	12 350	12 350	12 829	11 158	11 158	11 586	12 211	12 883
Libraries			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS			424 053	384 362	381 530	399 244	412 306	412 306	470 534	496 260	523 555
Renewal and upgrading of Existing Assets as % of total capex			46.1%	10.2%	0.0%	10.4%	18.4%	18.4%	4.2%	2.0%	0.5%
Renewal and upgrading of Existing Assets as % of deprecn			27.6%	7.1%	0.0%	9.7%	17.5%	17.5%	3.0%	1.1%	0.3%
R&M as a % of PPE			2.4%	1.2%	1.6%	1.8%	2.8%	2.8%	3.0%	3.2%	3.5%
Renewal and upgrading and R&M as a % of PPE			3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	3.0%	3.0%	3.0%

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to 'Budgeted Financial Position' (written down value)
- Detail of upgrading of existing assets provided in Table SA34e
- Detail of depreciation provided in Table SA34d

Choose name from list - Table A10 Basic service delivery measurement

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets	1									
Water:										
Piped water inside dwelling		-	65 812	67 786	69 820	69 820	69 820	69 820	69 820	69 820
Piped water inside yard (but not in dwelling)		-	30 429	31 342	32 282	32 282	32 282	32 282	32 282	32 282
Using public tap (at least min.service level)	2	-	10 074	10 376	10 688	10 688	10 688	10 688	10 688	10 688
Other water supply (at least min.service level)	4	-	-	-	-	-	-	0	0	-
Minimum Service Level and Above sub-total		-	106 315	109 504	112 790	112 790	112 790	112 790	112 790	112 790
Using public tap (< min.service level)	3	-	-	-	-	-	-	0	0	-
Other water supply (< min.service level)	4	-	7 285	7 504	7 729	7 729	7 729	7 729	7 729	7 729
No water supply		-	6 274	6 462	6 656	6 656	6 656	6 656	6 656	6 656
Below Minimum Service Level sub-total		-	13 559	13 966	14 385	14 385	14 385	14 385	14 385	14 385
Total number of households	5	-	119 874	123 470	127 174	127 174	127 174	127 174	127 175	127 175
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	82 482	84 958	86 656	86 656	86 656	86 656	86 656	86 656
Flush toilet (with septic tank)		-	2 389	2 461	2 510	2 510	2 510	2 510	2 510	2 510
Chemical toilet		-	844	869	887	887	887	887	887	887
Pit toilet (ventilated)		-	3 812	3 926	4 005	4 005	4 005	4 005	4 005	4 005
Other toilet provisions (> min.service level)		-	26 635	27 434	27 983	27 983	27 983	27 983	27 983	27 983
Minimum Service Level and Above sub-total		-	116 162	119 647	122 040	122 040	122 040	122 040	122 040	122 040
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	2 987	3 077	3 138	3 139	3 140	3 140	3 140	3 140
Below Minimum Service Level sub-total		-	2 987	3 077	3 138	3 139	3 140	3 140	3 140	3 140
Total number of households	5	-	119 149	122 723	125 178	125 179	125 180	125 180	125 180	125 180
Energy:										
Electricity (at least min.service level)		-	-	-	55 000	55 001	55 002	55 000	55 000	55 000
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	55 000	55 001	55 002	55 000	55 000	55 000
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	55 000	55 001	55 002	55 000	55 000	55 000
Refuse:										
Removed at least once a week		-	95 114	97 967	65 200	65 200	65 200	65 200	65 200	65 200
Minimum Service Level and Above sub-total		-	95 114	97 967	65 200	65 200	65 200	65 200	65 200	65 200
Removed less frequently than once a week		-	6 500	6 695	6 829	6 829	6 829	6 829	6 829	6 829
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	3 676	3 786	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	10 176	10 481	6 829	6 829	6 829	6 829	6 829	6 829
Total number of households	5	-	105 290	108 449	72 029	72 029	72 029	72 029	72 029	72 029
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	-	5 819	5 819	5 819	7 643	8 055	8 490
Sanitation (free sanitation service to indigent households)		-	-	-	3 323	3 323	3 323	4 339	4 573	4 820
Electricity/other energy (50kwh per indigent household per month)		-	-	-	6 194	6 194	6 194	8 198	8 641	9 107
Refuse (removed once a week for indigent households)		-	-	-	7 893	7 893	7 893	10 297	10 853	11 439
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided		-	-	-	23 228	23 228	23 228	30 476	32 122	33 857
Highest level of free service provided per household										
Property rates (R value threshold)					50 000	50 000	50 000	50 000	50 000	50 000
Water (kilolitres per household per month)					46	46	46	49	52	54
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)					26	26	26	28	29	31
Electricity (kwh per household per month)					49	49	49	53	55	58
Refuse (average litres per week)					63	63	63	66	70	73
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	0	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other	6									
Total revenue cost of subsidised services provided		-	-	-	-	-	0	-	-	-

References

1. Include services provided by another entity, e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Choose name from list - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Choose name from list - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'					2016/17				2016/18				2016/19			
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework							
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21					
R thousand																
REVENUE ITEMS:																
Property rates	6															
Total Property Rates		335 274	371 266	391 920	450 428	451 975	451 975	451 975	426 740	429 445	453 065					
<i>less: Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>						-	0	0								
Net Property Rates		335 274	371 266	391 920	450 428	451 975	451 975	451 975	426 740	429 445	453 065					
Service charges - electricity revenue	6															
Total Service charges - electricity revenue		697 974	748 840	853 358	1 231 324	1 184 113	1 184 113	1 184 113	1 273 542	1 342 734	1 416 576					
<i>less: Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>																
<i>less: Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	6 194	5 194	6 194	6 194	8 198	8 641	9 107					
Net Service charges - electricity revenue		697 974	748 840	853 358	1 225 130	1 177 918	1 177 918	1 177 918	1 265 344	1 334 094	1 407 469					
Service charges - water revenue	6															
Total Service charges - water revenue		286 498	319 803	347 171	462 238	464 437	464 437	464 437	492 519	519 115	547 658					
<i>less: Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>																
<i>less: Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	5 215	5 819	5 819	5 819	7 643	8 055	8 490					
Net Service charges - water revenue		286 498	319 803	347 171	456 419	458 618	458 618	458 618	484 876	511 060	539 168					
Service charges - sanitation revenue	6															
Total Service charges - sanitation revenue		113 746	123 473	130 015	195 358	176 032	176 032	176 032	186 201	196 256	207 045					
<i>less: Revenue Foregone (in excess of free sanitation service to indigent households)</i>																
<i>less: Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	3 323	3 323	3 323	3 323	4 339	4 573	4 820					
Net Service charges - sanitation revenue		113 746	123 473	130 015	192 035	172 710	172 710	172 710	181 862	191 683	202 225					
Service charges - refuse revenue	6															
Total refuse removal revenue		72 842	82 876	96 130	133 117	125 206	125 206	125 206	136 237	142 540	150 369					
Total landfill revenue						-	-	-								
<i>less: Revenue Foregone (in excess of one removal a week to indigent households)</i>																
<i>less: Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	7 895	7 893	7 893	7 893	10 297	10 853	11 439					
Net Service charges - refuse revenue		72 842	82 876	96 130	125 224	117 314	117 314	117 314	124 940	131 687	138 930					
Other Revenue by source	3															
Sale - Stands					9 765	9 765	9 765	9 765	30 681	32 338	34 116					
Sale Claims					1 147	1 147	1 147	1 147								
Other Revenue		6 694	76 133	22 819	23 507	308	308	308								
ADMIN. FEES-CARS: RESORT					578	578	578	578								
AMENDMENT SCHEMES					566	566	566	566								
BUILDING LINE RELAXATION					239	239	239	239								
COLLECTION COMMISSION					120	120	120	120								
UNCLAIMED DEPOSITS					3 872	3 872	3 872	3 872								
PUBLIC CONTRIBUTIONS AND DONATIONS					-	-	-	-								
					-	-	-	-								
					-	-	-	-								
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Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		219 093	285 397	278 587	263 000	263 000	263 000	263 000	306 435	323 301	341 082
Lease amortisation											
Capital asset impairment		26 722	6 943	10 920							
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	245 815	292 340	289 508	263 000	263 000	263 000	263 000	306 435	323 301	341 082
Bulk purchases											
Electricity Bulk Purchases		734 829	822 699	876 972	895 001	895 001	895 001	895 001	960 515	1 012 382	1 068 063
Water Bulk Purchases		54 818	53 074	23 602	73 817	73 817	73 817	73 817	60 099	63 281	66 761
Total bulk purchases	1	789 645	875 773	900 534	968 817	968 817	968 817	968 817	1 020 553	1 075 663	1 134 825
Transfers and grants											
Cash transfers and grants		22 583	15 438	10 760	37 284	37 284	37 284	37 284	30 163	31 792	33 540
Non-cash transfers and grants											
Total transfers and grants	1	22 583	15 438	10 760	37 284	37 284	37 284	37 284	30 163	31 792	33 540
Contracted services											
Collection Fees		914			2 784	8 658	8 658	8 658	274 302	289 114	305 015
Analysis - Costs				8 970	596	596	596	596			
Cash Protection Services					1 228	1 228	1 228	1 228			
Professional Services		36 077		30 678	31 907	31 907	31 907	31 907			
Other Contracted Services		65 391	76 944	17 182	16 800	16 800	16 800	16 800			
sub-total	1	103 382	76 944	57 830	53 313	59 187	59 187	59 187	274 302	289 114	305 015
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services	1	103 382	76 944	57 830	53 313	59 187	59 187	59 187	274 302	289 114	305 015
Other Expenditure By Type											
Collection costs											
Contributions to 'other' provisions											
Consultant fees											
Audit fees		5 565	4 326		4 326	4 326	4 326	4 326			
General expenses	3	37 457	29 582			7 065	7 065	7 065			
Rental - Office Machinery		403	3 500		8 411	241	241	241			
Monitoring - Cut Offs		1 035	791		241	4 855	4 855	4 855			
Telephone Services		4 862	4 616		4 855	1 964	1 964	1 964			
Training Fees		958	1 864		1 964	12 496	12 496	12 496			
Transport - Rural Water Supply		12 092	9 496		12 496						
Rental - Machinery And Equipment		545	6 148								
General Expenditure		35 122	35 181								
Commission-Prepaid		4 997	5 684		5 684	5 684	5 684	5 684			
Water Research Fund		126	982		6 504	6 504	6 504	6 504			
Membership / Subscription Fees		5 225	2 389		6 504	5 408	5 408	5 408			
Reconnections		2 744	5 308		5 408	2 295	2 295	2 295			
Tyres		2 096	1 922		2 295	964	964	964			
Vehicle Tracking		948	176		964	6 104	6 104	6 104			
Bank Charges		7 395	8 104		6 104	4 591	4 591	4 591			
Postage & Telegrams		2 540	1 695		4 591	1 885	1 885	1 885			
Workmens Compensation		2 234	1 885		1 885	6 054	6 054	6 054			
Meter Readings		4 177	4 552		6 054	3 810	3 810	3 810			
Printing And Stationery		3 893	3 623		3 810	390	390	390			
Software Licences		1 597	1 190		390	14 917	14 917	14 917			
Legal Costs		6 214	1 732		14 917	185 154	185 154	185 154			
Other		40 827	44 278	207 066	185 157						
Expenditure Operating Leases Machinery and Equipment									7 129	7 514	7 927
Expenditure Operational Cost Advertising, Publicity and Marketing Signs									3 076	3 242	3 420
Expenditure Operational Cost Bank Charges, Facility and Card Fees Bank Accounts									6 894	7 203	7 600
Expenditure Operational Cost Bursaries (Employees)									110	118	122
Expenditure Operational Cost Commission Prepaid Electricity									10 618	11 191	11 807
Expenditure Operational Cost Communication Licences (Radio and Television)									143	150	159
Expenditure Operational Cost Communication Telephone, Fax, Telegraph and Telex									13 131	13 842	14 603
Expenditure Operational Cost Contribution to Provisions Decommissioning, Restoration and Similar Liabilities Landfill Sites									337	355	375
Expenditure Operational Cost Drivers Licences and Permits									147	155	164
Expenditure Operational Cost Entertainment Senior Management									753	793	837
Expenditure Operational Cost External Audit Fees									4 826	5 067	5 368
Expenditure Operational Cost External Computer Service Specialised Computer Service									13 557	14 290	15 075
Expenditure Operational Cost Hire Charges									1 149	1 211	1 278
Expenditure Operational Cost Insurance Underwriting Premiums									18 888	19 919	21 014
Expenditure Operational Cost Levies Paid - Water Resource Management Charges									1 050	1 117	1 178
Expenditure Operational Cost Licences Motor Vehicle Licence and Registrations									1 381	1 455	1 535
Expenditure Operational Cost Municipal Services									35 300	37 206	39 252
Expenditure Operational Cost Printing, Publications and Books									3 642	4 155	4 384
Expenditure Operational Cost Registration Fees Seminars, Conferences, Workshops and Events National									10 607	11 189	11 783
Expenditure Operational Cost Remuneration to Ward Committees									699	695	733
Expenditure Operational Cost Skills Development Fund Levy									5 145	5 423	5 722
Expenditure Operational Cost Toll Gate Fees									442	468	492
Expenditure Operational Cost Transport Provided as Part of Departmental Activities Funerals									455	479	506
Expenditure Operational Cost Travel and Subsistence									21 016	22 150	23 389
Expenditure Operational Cost Uniform and Protective Clothing									4 919	5 185	5 470
Expenditure Operational Cost Vehicle Tracking									1 015	1 089	1 126
Expenditure Operational Cost Wet Fuel									11 583	12 208	12 880
Expenditure Operational Cost Workmens Compensation Fund									1 981	2 067	2 180
Other Expenditure									6 542	6 895	7 275
Total 'Other' Expenditure	1	183 849	177 932	207 066	276 056	274 707	274 707	274 707	186 736	196 609	207 633
by Expenditure Item											
Employee related costs	8										
Other materials		16 205	92 022		136 244	136 244	136 244	136 244	21 130	22 272	23 486
Contracted Services									130 088	146 598	154 861
Other Expenditure		161 529							3 880	4 060	4 315
Total Repairs and Maintenance Expenditure	9	177 735	92 022	-	136 244	136 244	136 244	136 244	164 099	172 960	182 473
check			0	(92 022)		(13 062)	(13 062)				

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
5. This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue forgone'

Choose name from list - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - COUNCIL GENERAL	Vote 2 - DIRECTORATE FINANCE SERVICES	Vote 3 - Administration And Resource Management	Vote 4 - Planning & Development	Vote 5 - Health	Vote 6 - Community & Social Services	Vote 7 - Housing	Vote 8 - Public Safety	Vote 9 - Sport & Recreation	Vote 10 - Environment Protection/ma nagement	Vote 11 - Waste Management	Vote 12 - Waste Water Management	Vote 13 - Water	Vote 14 - Electricity Distribution	Vote 15 - Other	Total
R thousand	1																
Revenue By Source																	
Property rates		-	426 740	-	-	-	-	-	-	-	-	-	-	-	-	-	426 740
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	1 265 744	-	1 265 744
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	484 876	-	-	484 876
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	181 882	-	-	-	181 882
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	124 940	-	-	-	-	124 940
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8	-	-	-	883	-	5	1 365	-	4 206	-	121	-	-	33	166	6 785
Interest earned - external investments	-	192	-	-	-	-	-	-	-	-	-	-	-	-	-	-	192
Interest earned - outstanding debtors	-	183 495	-	-	-	-	-	10 374	-	-	-	-	-	-	-	-	183 889
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	2 475	-	-	158	-	7	-	2 559	-	-	-	-	-	2 380	-	7 589
Licences and permits	-	4	-	-	-	-	180	-	-	-	-	-	-	-	-	-	184
Agency services	-	-	-	-	-	-	1 585	-	-	-	-	-	-	-	-	-	1 585
Other revenue	10	3 806	6 018	15 755	-	-	3 567	35	15	0	10	1 508	-	-	-	157	30 681
Transfers and subsidies	734	327 462	-	-	-	-	317	-	-	-	-	-	-	-	-	10 304	338 817
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		750	943 973	6 018	16 766	-	5 670	11 773	2 574	4 206	10	126 570	181 882	484 876	1 268 167	10 628	3 063 875
Expenditure By Type																	
Employee related costs		53 338	123 480	41 854	41 995	-	82 182	13 647	50 817	23 081	3 826	107 201	67 842	63 681	118 734	52 055	851 474
Remuneration of councillors		27 982	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27 982
Debt impairment		26 763	36 887	-	-	-	-	-	-	-	-	30 388	46 828	123 057	122 311	-	388 001
Depreciation & asset impairment		268	16 168	1 779	3 975	-	15 243	11	2 848	13 558	686	7 796	39 831	45 673	53 732	102 826	306 435
Finance charges	-	1 379	-	253	-	-	50	-	544	28	-	770	122	3 135	77 120	834	84 041
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	60 039	960 515	-	1 020 553
Other materials	156	1 245	50	288	-	-	480	12	882	228	18	3 024	3 438	27 656	18 528	1 236	57 215
Contracted services	23 308	27 419	452	7 948	-	-	1 002	182	21 825	172	1 369	15 916	31 664	48 735	58 700	34 799	274 302
Transfers and subsidies	-	30 183	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30 183
Other expenditure	17 908	38 999	24 735	2 210	-	-	7 042	1 545	3 052	1 019	340	14 821	9 958	38 829	12 502	11 734	188 738
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		151 713	278 540	68 870	56 648	-	115 918	15 406	79 410	38 135	6 044	179 684	199 783	412 214	1 421 140	203 385	3 226 902
Surplus/(Deficit)		(150 963)	665 433	(62 852)	(38 883)	-	(110 247)	(3 633)	(76 836)	(33 930)	(6 034)	(53 324)	(17 921)	72 662	(152 973)	(162 757)	(163 028)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(National / Provincial and District)		-	1 000	-	-	-	-	-	-	-	-	3 000	65 171	50 880	42 000	28 137	190 199
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	2 300	-	-	-	-	-	-	-	-	-	13 001	7 802	-	-	23 104
Surplus/(Deficit) after capital transfers & contributions		(150 963)	668 733	(62 852)	(38 883)	-	(110 247)	(3 633)	(76 836)	(33 930)	(6 034)	(50 324)	68 252	131 354	(110 973)	(164 620)	50 275

References
1. Departmental columns to be based on municipal organisation structure

Choose name from list - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

2018/19 Medium Term Revenue & Expenditure Framework											
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
R thousand											
ASSETS											
Call investment deposits	2	480	188		10 000	10 000	10 000	10 000			
Call deposits											
Other current investments											
Total Call investment deposits	2	480	188	-	10 000	10 000	10 000	10 000	-	-	-
Consumer debtors	2	1 710 147	628 862	2 515 069	2 638 794	3 918 967	3 918 967	3 918 967	3 890 342	4 279 377	4 707 314
Consumer debtors		(1 097 312)		(1 783 251)	(527 759)	(968 645)	(968 645)	(968 645)	(661 358)	(674 426)	(729 147)
Less: Provision for debt impairment											
Total Consumer debtors	2	613 135	628 862	731 818	2 111 035	2 950 322	2 950 322	2 950 322	3 228 984	3 604 950	3 978 167
Debt impairment provision	3										
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
Balance at end of year		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment (PPE)	3	7 454 372	7 371 487	10 733 618	12 676 983	10 725 983	10 725 983	10 725 983	11 199 681	11 385 465	11 583 056
PPE at cost/valuation (excl. finance leases)					6 980	7 635	7 635	7 635			
Leases recognised as PPE				5 150 783	5 008 318	5 413 783	5 413 783	5 413 783	5 720 218	6 043 519	6 384 601
Less: Accumulated depreciation	2	7 454 372	7 371 487	5 582 835	7 675 655	5 319 835	5 319 835	5 319 835	5 479 463	5 341 947	5 198 455
Total Property, plant and equipment (PPE)	2	7 454 372	7 371 487	5 582 835	7 675 655	5 319 835	5 319 835	5 319 835	5 479 463	5 341 947	5 198 455
LIABILITIES											
Current liabilities - Borrowing	2			28 476		27 859	27 859	27 859	32 307	26 621	20 367
Short term loans (other than bank overdraft)		17 128	29 093	1 576	30 548						
Current portion of long-term liabilities		17 128	29 093	30 052	30 548	27 859	27 859	27 859	32 307	26 621	20 367
Total Current liabilities - Borrowing		17 128	29 093	30 052	30 548	27 859	27 859	27 859	32 307	26 621	20 367
Trade and other payables	2	1 649 031	1 968 588	2 426 105	1 724 605	2 022 105	2 022 105	2 022 105	2 466 634	2 713 297	2 884 627
Trade and other creditors		53 640	21 417	13 702	-	-	-	-			
Unspent conditional transfers		103 225	28 819		25 937	10 937	10 937	10 937			
VAT											
Total Trade and other payables	2	1 805 896	2 018 823	2 439 807	1 750 542	2 033 041	2 033 041	2 033 041	2 466 634	2 713 297	2 884 627
Non current liabilities - Borrowing	4	124 109	108 926	85 491	89 017	69 845	69 845	69 845	64 685	53 301	40 778
Borrowing				1 758							
Finance leases (including PPP asset element)		124 109	108 926	87 248	89 017	69 845	69 845	69 845	64 685	53 301	40 778
Total Non current liabilities - Borrowing		124 109	108 926	87 248	89 017	69 845	69 845	69 845	64 685	53 301	40 778
Provisions - non-current	1	197 019	223 148	222 916	236 757	232 578	232 578	232 578	227 374	231 922	236 560
Retirement benefits		8 004	8 794	9 662					9 855	10 052	10 253
List other major provision items		2 192	1 886	52 322					53 369	54 436	55 525
Refuse landfill site rehabilitation											
Other											
Total Provisions - non-current		207 215	233 828	284 900	236 757	232 578	232 578	232 578	290 598	296 410	302 338
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)	1	821 916	1 695 087								
Accumulated Surplus/(Deficit) - opening balance		821 916	1 695 087	-	-	-	-	-	-	-	-
GRAP adjustments		821 916	1 695 087								
Restated balance		(226 751)	(392 759)	(385 883)	67 142	60 174	60 174	60 174	50 275	8 564	35 680
Surplus/(Deficit)											
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments	3			4 500 737		6 907 250	6 907 250	6 907 250	6 887 335	6 987 622	7 091 175
Accumulated Surplus/(Deficit)	1	595 168	1 302 328	4 114 854	67 142	6 967 424	6 967 424	6 967 424	6 937 610	6 996 186	7 126 855
Reserves	2										
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	595 168	1 302 328	4 114 854	67 142	6 967 424	6 967 424	6 967 424	6 937 610	6 996 186	7 126 855
Total capital expenditure includes expenditure on nationally significant priorities:											
Provision of basic services											

Choose name from list - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand												
Executive And Council	clean administration and good governance	KPA 1		6 259	46	6	740	740	740	750	761	762
Finance	financial viability	KPA 5		610 317	732 065	676 845	843 626	843 626	843 626	947 273	992 732	1 070 181
Administration Resources Management	clean administration and good governance	KPA 4		1 636	1 893	1 893	3 264	3 264	3 264	6 018	6 343	6 692
Planning And Development	spatial transformation and social cohesion & socio-economic growth and save environment	KPA 6 & KPA 3		11 586	25 293	45 830	20 899	20 899	20 899	16 796	17 703	18 677
Health	socio-economic growth and safe environment	KPA 3		800	—	—	—	—	—	—	—	—
Community And Social Services	clean administration and good governance	KPA 1		6 832	59 034	90	31 774	31 774	31 774	6 670	5 703	6 013
Housing	spatial transformation and social cohesion	KPA 6			29 406	—	3 771	3 771	3 771	11 773	12 409	13 092
Public Safety	clean administration and good governance	KPA 1		43 334	16 743	28 901	4 344	4 344	4 344	2 574	2 713	2 863
Sport & Recreation	sustainable and affordable services	KPA 2		7 488	1 068	353	1 199	1 199	1 199	4 206	4 433	4 677
Protection Management	clean administration and good governance	KPA 1		60		1 041						
Waste Management	sustainable and affordable services	KPA 2		73 435	88 887	80 099	130 063	130 063	130 063	129 580	140 415	144 753
Waste Water Management	sustainable and affordable services	KPA 2		215 953	246 442	217 211	270 781	270 781	270 781	260 035	271 605	276 585
Roads, Storm Water & Transport	sustainable and affordable services	KPA 2		42 396	49 533	416 476	28 295	28 295	28 295	28 656	29 724	26 474
Water	sustainable and affordable services	KPA 2		295 493	78 305	1 346 636	525 938	525 938	525 938	543 569	561 115	597 378
Electricity Distribution	sustainable and affordable services	KPA 2		729 190	1 000 242	10 072	1 271 148	1 271 148	1 271 148	1 310 167	1 356 150	1 445 264
Allocations To Other Priorities	sustainable and affordable services	KPA 2					8 334	8 334	8 334	10 109	6 006	6 351
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	2 044 778	2 328 959	2 825 452	3 144 176	3 144 176	3 144 176	3 277 177	3 407 812	3 619 760

Choose name from list - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousand													
Executive And Council	clean administration and good governance	KPA 1		113 196	389 720	117 553	160 797	160 797	160 797	151 713	159 912	168 707	
Finance	financial viability	KPA 5		237 048	230 748	276 911	323 278	323 278	323 278	278 540	293 232	309 002	
Administration Resources Management	clean administration and good governance	KPA 4		66 194	59 232	52 066	66 187	66 187	66 187	68 670	72 380	76 361	
Planning And Development	spatial transformation and social cohesion & socio-economic growth and save environment	KPA 6 & KPA 3		46 382	44 020	61 735	64 692	64 692	64 692	56 649	59 643	62 858	
Health	socio-economic growth and safe environment	KPA 3		8 952	—	—	—	—	—	—	—	—	
Community And Social Services	clean administration and good governance	KPA 1		23 213	43 753	23 695	101 906	101 906	101 906	115 918	122 179	128 886	
Housing	spatial transformation and social cohesion	KPA 6		—	8 456	—	14 127	14 127	14 127	15 406	16 238	17 132	
Public Safety	clean administration and good governance	KPA 1		122 936	35 920	114 486	70 630	70 630	70 630	79 410	83 554	88 008	
Sport & Recreation	sustainable and affordable services	KPA 2		25 695	28 659	19 371	33 862	33 862	33 862	38 135	40 201	42 404	
Protection Management	clean administration and good governance	KPA 1		2 666	—	34 903	—	—	—	—	—	—	
Waste Management	sustainable and affordable services	KPA 2		96 180	74 943	99 415	150 767	150 767	150 767	185 938	195 767	206 333	
Waste Water Management	sustainable and affordable services	KPA 2		119 525	182 074	150 238	194 529	194 529	194 529	199 783	210 578	222 129	
Roads, Storm Water & Transport	sustainable and affordable services	KPA 2		19 485	220 495	114 814	130 664	130 664	130 664	154 063	162 316	171 084	
Water	sustainable and affordable services	KPA 2		255 989	387 958	329 412	351 677	351 677	351 677	412 214	433 671	456 709	
Electricity Distribution	sustainable and affordable services	KPA 2		1 094 069	1 015 741	1 301 910	1 375 821	1 375 821	1 375 821	1 421 140	1 497 593	1 579 632	
Allocations To Other Priorities	sustainable and affordable services	KPA 2					38 097	38 097	38 097	49 322	51 983	54 837	
Allocations to other priorities													
Total Expenditure				1	2 271 529	2 721 718	2 696 508	3 077 035	3 077 035	3 077 035	3 226 902	3 399 248	3 584 081

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

check op expenditure balance	0	(0)	(159 758)	(0)	13 980	13 980	(0)	(0)	0
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Choose name from list - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousand													
Executive And Council	clean administration and good governance	KPA 1		642	-		100	100	100	120	-	-	
Finance	financial viability	KPA 5		-	-	250	9 350	9 350	9 350	5 180	3 700	1 000	
Administration Resources Management	clean administration and good governance	KPA 4		-	4 200		3 395	3 395	3 395	650	-	-	
Planning And Development	spatial transformation and social cohesion & socio-economic growth and save environment	KPA 6 & KPA 3		356	31 000		50	50	50	-	-	-	
Health	socio-economic growth and safe environment	KPA 3		800	-		-	-	-	-	-	-	
Community And Social Services	clean administration and good governance	KPA 1		1 883	-		2 950	2 950	2 950	250	-	-	
Housing	spatial transformation and social cohesion	KPA 6		-	-		-	-	-	-	-	-	
Public Safety	clean administration and good governance	KPA 1		409	-		-	-	-	-	-	-	
Sport & Recreation	sustainable and affordable services	KPA 2		4 758	-	8 000	1 100	1 100	1 100	-	-	-	
Protection Management	clean administration and good governance	KPA 1		-	-	-	-	-	-	-	-	-	
Waste Management	sustainable and affordable services	KPA 2		713	-	6 761	14 350	14 350	14 350	3 450	7 000	4 000	
Waste Water Management	sustainable and affordable services	KPA 2		88 506	84 006	89 123	87 082	87 082	87 082	80 673	79 922	74 359	
Roads, Storm Water & Transport	sustainable and affordable services	KPA 2		28 784	10 000	49 629	40 400	40 400	40 400	28 237	25 605	24 920	
Water	sustainable and affordable services	KPA 2		432	53 064	63 375	40 576	40 576	40 576	51 090	50 055	58 210	
Electricity Distribution	sustainable and affordable services	KPA 2		19 434	20 772	44 000	45 600	45 600	45 600	44 200	19 502	35 101	
Allocations To Other Priorities	sustainable and affordable services	KPA 2		548	-		550	550	550	1 775	-	-	
Allocations to other priorities				3									
Total Capital Expenditure				1	147 266	203 042	261 138	245 503	245 503	245 503	215 625	185 785	197 590

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36
3. Balance of allocations not directly linked to an IDP strategic objective
check capital balance

(4 200)

103 647

(4 935)

(4 935)

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Choose name from list - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20
Vote 1 - vote name									
Electrical services									
Conduct planned activities on distribution network	Number of planned				150	150	150	155	160
Increase Eskom intake capacity	Number of increased mva				60	60	60	60	70
replace on electricity meters	Number of meters installed				2500	2500	2500	2850	3000
Upgrade and refurbishment 2 sub-stations (Doomport)	Number of substations				2	2	2	2	2
New electrical connections (Mpumalelwani, Klairinet)	Number of households with				1200	1200	1200	1100	1200
Water Services									
Potable water purchased	Number of Bulk potable				48600000	48600000	48600000	50058000	51059160
Purified water	Numb of kilo liter of purified				30600000	30600000	30600000	31212000	31836240
Water transported through water tankers	Number of potable water kilo				28800	28800	28800	29376	29964
Repair of burst water pipes	Number of water burst pipes				3200	3200	3200	3300	3250
Water samples to be taken for compliance	Number of water samples				1920	1920	1920	1950	1980
Review the WSDP to ensure compliance to DWAS	Number of reviews				1	1	1	1	1
Develop Water Safety plan for municipal schemes	Number of water safety plan				1	1	1	1	1
Construct New bulk infrastructure pipeline and	Number of kilometres of bulk				45	45	45	45	50
Water purified to provide health drinkable water to	Number of effluent litres				48600000	48600000	48600000	49572000	50563440
Waste water Services									
waste water samples for compliance	Number of water waste				3450	3450	3450	3520	3600
Managing sewer infrastructure assets	Number of Sewer Blockages				4500	4500	4500	4520	4650
Providing sanitation solutions in rural areas and	Number VIP and long drop				200	200	200		
By providing sewer networks to new developments	Number of household with				3000	3000	3000	1500	1000
By providing sewer networks to new developments	Number of km of sewer out				4	4	4	5	5
By providing sewer networks to new developments	Number of Construction of				1	1	1	0	0
By providing sewer networks to new developments	Number of metres of sewer				16	16	16	0	0
Roads and stormwater									
Development of roads and Storm water master plan.	Number of developed plans				1	1	1	0	0
Rehabilitation of roads	Number of square metres on				4000	4000	4000	4200	4500
Rehabilitation of roads	Number of kilometres of				1200	1200	1200	1520	1350
Rehabilitation of railways	Number of maintenance				12	12	12	11	13
Waste Management Service									
Solid Waste									
Reduce illegal dumping	Number of development of				1	1	1	0	0
Development Planning									
Town planning									
To reduce illegal dwelling	Number of townships								
Sub-function 2 - (name)									
Community Services									
Sports, Recreation, Arts and Culture									
to provide sports facilities	Number of sports facilities				1	1	1	1	1
Insert measure/s description									
Vote 3 - vote name									
Function 1 - (name)								0	0
Sub-function 1 - (name)									
Insert measure/s description									
Sub-function 2 - (name)									
Insert measure/s description									
Sub-function 3 - (name)									
Insert measure/s description									
Function 2 - (name)									
Sub-function 1 - (name)									
Insert measure/s description									
Sub-function 2 - (name)									
Insert measure/s description									
Sub-function 3 - (name)									
Insert measure/s description									
And so on for the rest of the Votes									

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

Choose name from list - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.9%	3.1%	4.6%	3.3%	3.3%	3.3%	3.3%	3.1%	3.0%	3.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	8.1%	4.5%	6.4%	3.9%	3.9%	3.9%	3.9%	3.7%	3.6%	3.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	632.4%	-555.3%	-5884.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	0.4	0.3	0.3	1.1	1.4	1.4	1.4	1.2	1.3	1.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.4	0.3	0.3	1.1	1.4	1.4	1.4	1.2	1.3	1.3
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		85.1%	87.3%	99.8%	82.8%	72.1%	72.1%	72.1%	80.7%	79.7%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		82.3%	87.3%	99.8%	82.8%	72.1%	72.1%	72.1%	80.7%	79.7%	78.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	34.2%	30.1%	31.4%	73.7%	102.7%	102.7%	102.7%	107.6%	114.1%	118.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		11165.4%	-177011.7%	49218.8%	30491.0%	193378.9%	26546.0%	26546.0%	28211.6%	10212.7%	30583.9%
<u>Other indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kL)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	26.1%	29.3%	29.6%	25.7%	25.8%	25.8%	25.8%	27.6%	27.9%	27.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	27.2%	30.2%	0.0%	26.7%	0.0%	0.0%		28.7%	28.8%	28.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	9.4%	4.3%	3.9%	4.7%	5.1%	5.1%		5.4%	5.4%	5.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	18.6%	17.3%	16.6%	11.8%	11.9%	11.9%	11.9%	12.7%	12.7%	12.6%
<u>IDP regulation financial viability Indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	(3 380.3)	11.5	21.1	18.2	18.2	18.2	16.0	16.0	15.8	16.7
II. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	42.7%	39.1%	39.9%	87.3%	124.5%	124.5%	124.5%	132.3%	141.1%	147.4%
III. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.1	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Detail on the provision of municipal services for A10

Total municipal services		2019/20					2018/19					2017/18					2016/17					2015/16					2014/15					2013/14					2012/13					2011/12					2010/11					2009/10					2008/09					2007/08					2006/07					2005/06					2004/05					2003/04					2002/03					2001/02					2000/01					1999/00					1998/99					1997/98					1996/97					1995/96					1994/95					1993/94					1992/93					1991/92					1990/91					1989/90					1988/89					1987/88					1986/87					1985/86					1984/85					1983/84					1982/83					1981/82					1980/81					1979/80					1978/79					1977/78					1976/77					1975/76					1974/75					1973/74					1972/73					1971/72					1970/71					1969/70					1968/69					1967/68					1966/67					1965/66					1964/65					1963/64					1962/63					1961/62					1960/61					1959/60					1958/59					1957/58					1956/57					1955/56					1954/55					1953/54					1952/53					1951/52					1950/51					1949/50					1948/49					1947/48					1946/47					1945/46					1944/45					1943/44					1942/43					1941/42					1940/41					1939/40					1938/39					1937/38					1936/37					1935/36					1934/35					1933/34					1932/33					1931/32					1930/31					1929/30					1928/29					1927/28					1926/27					1925/26					1924/25					1923/24					1922/23					1921/22					1920/21					1919/20					1918/19					1917/18					1916/17					1915/16					1914/15					1913/14					1912/13					1911/12					1910/11					1909/10					1908/09					1907/08					1906/07					1905/06					1904/05					1903/04					1902/03					1901/02					1900/01					1899/00					1898/99					1897/98					1896/97					1895/96					1894/95					1893/94					1892/93					1891/92					1890/91					1889/90					1888/89					1887/88					1886/87					1885/86					1884/85					1883/84					1882/83					1881/82					1880/81					1879/80					1878/79					1877/78					1876/77					1875/76					1874/75					1873/74					1872/73					1871/72					1870/71					1869/70					1868/69					1867/68					1866/67					1865/66					1864/65					1863/64					1862/63					1861/62					1860/61					1859/60					1858/59					1857/58					1856/57					1855/56					1854/55					1853/54					1852/53					1851/52					1850/51					1849/50					1848/49					1847/48					1846/47					1845/46					1844/45					1843/44					1842/43					1841/42					1840/41					1839/40					1838/39					1837/38					1836/37					1835/36					1834/35					1833/34					1832/33					1831/32					1830/31					1829/30					1828/29					1827/28					1826/27					1825/26					1824/25					1823/24					1822/23					1821/22					1820/21					1819/20					1818/19					1817/18					1816/17					1815/16					1814/15					1813/14					1812/13					1811/12					1810/11					1809/10					1808/09					1807/08					1806/07					1805/06					1804/05					1803/04					1802/03					1801/02					1800/01					1799/00					1798/99					1797/98					1796/97					1795/96					1794/95					1793/94					1792/93					1791/92					1790/91					1789/90					1788/89					1787/88					1786/87					1785/86					1784/85					1783/84					1782/83					1781/82					1780/81					1779/80					1778/79					1777/78					1776/77					1775/76					1774/75					1773/74					1772/73					1771/72					1770/71					1769/70					1768/69					1767/68					1766/67					176				
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Municipal entity services		2018/19 Medium Term Revenue & Expenditure Framework				Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework			
		2014/15 Outcome	2015/16 Outcome	2016/17 Outcome	Full Year Forecast	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year +1 2019/20	Budget Year +2 2020/21	2018/19 Outcome	Budget Year +1 2019/20	Budget Year +2 2020/21
Name of municipal entity	Ref: Household services (Municipal Services)												
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Choose name from list - Supporting Table SA11 Property rates summary

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2				N					
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3	-	-	N 1		1				
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3					1				
No. of external valuers (FTE)	3	-	-	1						
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)			N	N						
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)		0.0%	0.0%	0.0%						
Rate revenue:										
Rate revenue budget (R'000)	6		0	-						
Rate revenue expected to collect (R'000)	6		0	-						
Expected cash collection rate (%)		0.0%	95.5%	0.0%						
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		-	-	-	-	-	-	-	-	-

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand

2. To give effect to rates policy

3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff

4. Required to implement new system (FTE)

5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12

6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

7. Included in rate revenue budget

8. In favour of the rate-payer

Choose name from list - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Real.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(h) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Current Year 2017/18																	
Valuation:																	
No. of properties		73 584	172	1 993	2 906	250	4 658	276	22	-	-	-	-	-	-	54	323
No. of sectional title property values		#####	-	409 109 300	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections																	
No. of successful objections > 10%																	
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)	5																
Phasing-in properties s21 (number)	5																
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:	2																
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R'000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,disce (R'000)																	

References

- Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
- Include value of additional reductions is 'free' value greater than MPRA minimum.
- Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
- Include arrears collections
- In favour of the rate-payer
- Provide relevant information for historical comparisons.

Choose name from list - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Real.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Prope.
Budget Year 2018/19																	
Valuation:																	
No. of properties		73 584	172	1 983	2 906	260	4 658	276	22	-	-	-	-	-	-	54	323
No. of sectional title property values		#####	-	409 109 300	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)	3		3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Frequency of valuation (select)	4		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)		yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
Fiat rate used? (Y/N)		no	no	no	no	no	no	no	no	no	no	no	no	no	no	no	no
is balance rated by uniform rate/variable rate?		uniform	uniform	uniform	uniform	uniform	uniform	uniform	uniform	uniform	uniform	uniform	uniform	uniform	uniform	uniform	uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:	2																
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptions,discounts,discs (R'000)																	
References																	

1. Land & Assistance Act, Resitution of Land Rights, Communal Property Associations

2. Include value of additional reductions is free value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

Choose name from list - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework				
							Budget Year	Budget Year +1	Budget Year +2		
							2018/19	2019/20	2020/21		
Property rates (rate in the Rand)											
Residential properties	1	MARKET VALUATION			0.0146	0.0166	0.0189	0.0216	0.0245		
Residential properties - vacant land		MARKET VALUATION			0.0146	0.0166	0.0189	0.0216	0.0245		
Formal/informal settlements		MARKET VALUATION			0.0146	0.0166	0.0189	0.0216	0.0245		
Small holdings		MARKET VALUATION			0.0146	0.0166	0.0189	0.0216	0.0245		
Farm properties - used		MARKET VALUATION			0.0146	0.0166	0.0189	0.0216	0.0245		
Farm properties - not used		MARKET VALUATION			0.0146	0.0166	0.0189	0.0216	0.0245		
Industrial properties		MARKET VALUATION			0.0146	0.0166	0.0189	0.0216	0.0245		
Business and commercial properties		MARKET VALUATION			0.0146	0.0166	0.0189	0.0216	0.0245		
Communal land - residential		MARKET VALUATION			0.0146	0.0166	0.0189	0.0216	0.0245		
Communal land - small holdings		MARKET VALUATION			0.0146	0.0166	0.0189	0.0216	0.0245		
Communal land - farm property		MARKET VALUATION			0.0146	0.0166	0.0189	0.0216	0.0245		
Communal land - business and commercial		MARKET VALUATION									
Communal land - other		MARKET VALUATION			0.0146	0.0166	0.0189	0.0216	0.0245		
State-owned properties		MARKET VALUATION			0.0146	0.0166	0.0189	0.0216	0.0245		
Municipal properties		MARKET VALUATION			0.0146	0.0166	0.0189	0.0216	0.0245		
Public service infrastructure		MARKET VALUATION			0.0146	0.0166	0.0189	0.0216	0.0245		
Privately owned towns serviced by the owner		MARKET VALUATION			0.0146	0.0166	0.0189	0.0216	0.0245		
State trust land		MARKET VALUATION			0.0146	0.0166	0.0189	0.0216	0.0245		
Restitution and redistribution properties		MARKET VALUATION			0.0146	0.0166	0.0189	0.0216	0.0245		
Protected areas		MARKET VALUATION			0.0146	0.0166	0.0189	0.0216	0.0245		
National monuments properties		MARKET VALUATION			0.0146	0.0166	0.0189	0.0216	0.0245		
Exemptions, reductions and rebates (Rands)											
Residential properties											
R15 000 threshold rebate				15 000	15 000	15 000	15 000	15 000	15 000	15 000	
General residential rebata			297 557 031	318 135 901	362 038 658	411 999 992	453 199 991				
Indigent rebate or exemption			35 929 454	40 887 719		52 951 395	58 246 534				
Pensioners/social grants rebata or exemption			5 193 211	5 908 874		6 775 436	7 653 546	8 418 901			
Temporary relief rebate or exemption											
Bona fide farmers rebata or exemption											
Other rebates or exemptions											
Water tariffs											
Domestic											
Basic charge/flat fee (Rands/month)											
Service point - vacant land (Rands/month)											
Water usage - flat rate tariff (c/k)											
Water usage - life line tariff											
Water usage - Block 1 (c/k)											
Water usage - Block 2 (c/k)											
Water usage - Block 3 (c/k)											
Water usage - Block 4 (c/k)											
Other											
Waste water tariffs											
Domestic											
Basic charge/flat fee (Rands/month)											
Service point - vacant land (Rands/month)											
Waste water - flat rate tariff (c/k)											
Volumetric charge - Block 1 (c/k)											
Volumetric charge - Block 2 (c/k)											
Volumetric charge - Block 3 (c/k)											
Other											

Volumetric charge - Block 4 (c/k)		(fill in structure)														
Other																
Electricity tariffs		2														
Domestic																
Basic charge/used fee (Rands/month)		(how is this targeted?) (describe structure)														
Service point - vacant land (Rands/month)																
FBE		(describe structure)														
Life-line tariff - meter																
Life-line tariff - prepaid		(fill in thresholds)														
Flat rate tariff - meter (c/kwh)																
Flat rate tariff - prepaid(c/kwh)		(fill in thresholds)														
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)														
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)														
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)														
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)														
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)														
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)														
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)														
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)														
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)														
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)														
Other		2														
Waste management tariffs																
Domestic																
Street cleaning charge																
Basic charge/used fee																
80 l bin - once a week																
250 l bin - once a week																

References
1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b

Choose name from list - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2016/17	2015/16	2014/15	2018/19 Medium Term Revenue & Expenditure Framework		
						Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Exemptions, reductions and rebates (Rands) [insert lines as applicable]								
Water tariffs [insert blocks as applicable]		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)						
Waste water tariffs [insert blocks as applicable]		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)						
Electricity tariffs [insert blocks as applicable]		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)						

VAT on Services Total small household bill: % Increase/decrease	sub-total		-	-	527.87	543.95	543.95	543.95	5.3%	572.78	603.71	636.31
					73.90	76.15	76.15	76.15		85.92	90.56	95.45
			-	-	601.77	620.10	620.10	620.10	6.2%	658.70	694.27	731.76

References

- 1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
- 2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
- 3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

Choose name from list - Supporting Table SA15 Investment particulars by type

Choose name from list - Supporting Table C-16 Investment Portfolio by type										
Investment type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Parent municipality										
Securities - National Government					-					
Listed Corporate Bonds										
Deposits - Bank		4 434	4 142	4 146				-	-	-
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks		4 462	4 192	3 983				-	-	-
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	8 896	8 334	8 128	-	-	-	-	-	-
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		8 896	8 334	8 128	-	-	-	-	-	-

References
1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

Choose name from list - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment		Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Period / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs	Months												
Name of Institution & Investment ID Paratit Municipality Investments by Maturity ABSA - CALL ACCOUNTS FNB COLLATERAL NEDBANK COLLATERAL OLD MUTUAL SHARES	1	ON CALL 1 YEAR 1 YEAR ON CALL		CALL ACC COLLATERAL COLLATERAL SHARES	YES YES YES NO	FIXED FIXED FIXED N/A	5.30% 4.85 4.85 N/A	NO NO NO NO	NONE NONE NONE NONE	N/A 30/06/2018 30/06/2018 N/A	17 146	24 9		NONE NONE	- - 41 155 -
Municipality sub-total											162				196
Entities															
Entities sub-total	1										-				-
TOTAL INVESTMENTS AND INTEREST											182				196

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order
3. If 'variable' is selected in column F, input interest rate range
4. Withdrawals to be entered as negative

check

Choose name from list - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Parent municipality										
Annuity and Bullet Loans		140 706	132 035	110 070			85 016	68 086	51 016	17 158
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	140 706	132 035	110 070	-	-	85 016	68 086	51 016	17 158
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	140 706	132 035	110 070	-	-	85 016	68 086	51 016	17 158

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

check borrowing balance	16 597	23 109	22 821	(89 017)	(69 845)	15 170	3 401	(2 285)	(23 621)
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Choose name from list - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		202 507	238 418	329 466	298 771	296 328	296 328	337 057	367 727	411 441
Local Government Equitable Share		190 859	229 575	256 437	288 802	288 802	288 802	325 738	360 048	402 983
Finance Management		1 600	1 675	1 810	2 145	2 145	2 145	1 215	1 680	2 112
Municipal Systems Improvement		934	—	—	—	—	—	—	—	—
EPWP Incentive		3 540	1 378	2 891	1 717	1 717	1 717	4 231	—	—
Mig Operational		5 574	5 790	68 328	6 107	3 664	3 664	5 873	5 999	6 346
Other transfers/grants [insert description]										
Provincial Government:		—	—	—	—	—	—	—	—	—
Other transfers/grants [insert description]										
District Municipality: [insert description]		—	—	—	—	—	—	—	—	—
Other grant providers: [insert description]		—	—	—	—	—	—	—	—	—
Total Operating Transfers and Grants	5	202 507	238 418	329 466	298 771	296 328	296 328	337 057	367 727	411 441
Capital Transfers and Grants										
National Government:		105 903	135 778	41 445	187 177	174 120	174 120	190 199	175 083	197 590
Municipal Infrastructure Grant (MIG)		105 903	110 006	—	116 032	118 475	118 475	111 584	113 976	120 569
Neighbourhood Development Partnership		—	5 000	10 059	25 000	9 500	9 500	10 605	10 605	10 920
Regional Bulk Infrastructure		—	—	—	—	—	—	—	—	—
INEP		—	20 772	31 386	45 000	45 000	45 000	42 000	19 502	35 101
FINANCIAL MANAGEMENT GRANT		—	—	—	1 145	1 145	1 145	1 000	1 000	1 000
Water Infrastructure Grant		—	—	—	—	—	—	25 000	30 000	30 000
Provincial Government:		40 000	—	26 556	—	—	—	—	—	—
Human Settlement Grant		40 000	—	26 556	—	—	—	—	—	—
District Municipality: [insert description]		—	—	—	—	—	—	—	—	—
Other grant providers: [insert description]		—	—	—	—	—	—	—	—	—
Total Capital Transfers and Grants	5	145 903	135 778	68 001	187 177	174 120	174 120	190 199	175 083	197 590
TOTAL RECEIPTS OF TRANSFERS & GRANTS		348 410	374 196	397 467	485 948	470 448	470 448	527 256	542 810	609 031

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation

2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality

5. Total transfers and grants must reconcile to Budgeted Cash Flows

6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

Choose name from list - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		204 918	237 150	264 554	298 771	296 328	296 328	337 057	367 727	411 441
Local Government Equitable Share		190 859	229 575	256 437	288 802	288 802	288 802	325 738	360 048	402 983
Finance Management		1 600	1 675	1 810	2 145	2 145	2 145	1 215	1 680	2 112
Municipal Systems Improvement		934	—	—	—	—	—	—	—	—
EPWP Incentive		3 540	1 378	2 891	1 717	1 717	1 717	4 231	—	—
Mig Operational		7 986	4 522	3 416	6 107	3 664	3 664	5 873	5 999	6 346
Other transfers/grants [insert description]										
Provincial Government:		—	—	—	—	—	—	—	—	—
Other transfers/grants [insert description]										
District Municipality: [insert description]		—	—	—	—	—	—	—	—	—
Other grant providers: [insert description]		—	—	—	—	—	—	—	—	—
Total operating expenditure of Transfers and Grants:		204 918	237 150	264 554	298 771	296 328	296 328	337 057	367 727	411 441
Capital expenditure of Transfers and Grants										
National Government:		117 510	132 458	106 357	187 177	174 120	174 120	190 199	175 083	197 590
Municipal Infrastructure Grant (MIG)		111 477	115 796	64 912	116 032	118 475	118 475	111 594	113 976	120 569
Neighbourhood Deveiopment Partnership				10 059	25 000	9 500	9 500	10 605	10 605	10 920
Regional Bulk infrastructure						—	—			
INEP		6 033	16 662	31 386	45 000	45 000	45 000	42 000	19 502	35 101
FINANCIAL MANAGEMENT GRANT					1 145	1 145	1 145	1 000	1 000	1 000
Water Infrastructure Grant								25 000	30 000	30 000
Provincial Government:		—	—	26 556	—	—	—	—	—	—
Human Settlement Grant				26 556						
District Municipality: [insert description]		—	—	—	—	—	—	—	—	—
Other grant providers: [insert description]		—	—	—	—	—	—	—	—	—
Total capital expenditure of Transfers and Grants		117 510	132 458	132 913	187 177	174 120	174 120	190 199	175 083	197 590
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		322 429	369 608	397 467	485 948	470 448	470 448	527 256	542 810	609 031

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

Choose name from list - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		202 507	238 418		298 771	296 328	296 328	337 057	367 727	411 441
Conditions met - transferred to revenue		202 507	238 418	-	298 771	296 328	296 328	337 057	367 727	411 441
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		202 507	238 418	-	298 771	296 328	296 328	337 057	367 727	411 441
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		55 132	53 640	18 248						
Current year receipts		105 903	135 778	22 000	298 771	174 120	174 120	190 199	175 083	197 590
Conditions met - transferred to revenue		161 035	189 418	13 692	298 771	174 120	174 120	190 199	175 083	197 590
Conditions still to be met - transferred to liabilities				26 556						
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		40 000								
Conditions met - transferred to revenue		40 000	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		(53 640)	(21 417)	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		53 640	21 417							
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		147 395	168 001	13 692	298 771	174 120	174 120	190 199	175 083	197 590
Total capital transfers and grants - CTBM	2	53 640	21 417	26 556	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		349 901	406 419	13 692	597 542	470 448	470 448	527 256	542 810	609 031
TOTAL TRANSFERS AND GRANTS - CTBM		53 640	21 417	26 556	-	-	-	-	-	-

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

Check opex	(42 893)	(27 446)	(288 049)	(5 530)	(5 531)	(5 531)	(1 760)	(2 428)	(2 004)
Check capex	9 773	(25 841)	(113 098)	81 118	(48 468)	(48 468)	(15 501)	(10 701)	-

Choose name from list - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Cash Transfers To Entities/Ems¹		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations <i>Insert description</i>											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals <i>Donations indigent</i>		22 386 187	15 438	10 760	37 284	37 284	37 284	37 284	30 163	31 792	33 540
Total Cash Transfers To Groups Of Individuals:		22 583	15 438	10 760	37 284	37 284	37 284	37 284	30 163	31 792	33 540
TOTAL CASH TRANSFERS AND GRANTS	6	22 583	15 438	10 760	37 284	37 284	37 284	37 284	30 163	31 792	33 540
Non-Cash Transfers to other municipalities <i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms <i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems¹		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State <i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations <i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals <i>Insert description</i>	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	22 583	15 438	10 760	37 284	37 284	37 284	37 284	30 163	31 792	33 540

References

- 1. Insert description listed by municipal name and demarcation code of recipient
- 2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
- 3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
- 4. Insert description of each other organisation (e.g. charity)
- 5. Insert description of each other organisation (e.g. the aged, child-headed households)
- 6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

Choose name from list - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	1	12 554	12 369		18 555			15 662	16 508	17 416
Pension and UIF Contributions		1 573	1 549		2 452			2 496	2 630	2 775
Medical Aid Contributions		222	219		378			467	492	519
Motor Vehicle Allowance		4 467	4 402		6 606			6 912	7 285	7 686
Cellphone Allowance		1 169	1 152		1 544			2 445	2 577	2 718
Housing Allowances		101	100		140			-	-	-
Other benefits and allowances					-					
Sub Total - Councillors		20 086	19 790	-	29 675	-	-	27 982	29 493	31 115
% increase	4		(1.5%)	(100.0%)	-	(100.0%)	-	-	5.4%	5.5%
Senior Managers of the Municipality										
Basic Salaries and Wages	2	3 845	4 484		6 256			8 701	9 171	9 667
Pension and UIF Contributions		629	734		1 128			1 095	1 154	1 216
Medical Aid Contributions		169	197		249			155	164	173
Overtime		-			-				-	-
Performance Bonus		-			90			581	612	645
Motor Vehicle Allowance	3	2 398	2 796		4 709			5 033	5 305	5 591
Cellphone Allowance	3	103	120		252			270	284	300
Housing Allowances	3	-	-		30					
Other benefits and allowances	3	16	18							
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		7 161	8 350	-	12 715	-	-	15 835	16 690	17 592
% increase	4		16.6%	(100.0%)	-	(100.0%)	-	-	5.4%	5.4%
Other Municipal Staff										
Basic Salaries and Wages		283 186	339 855		426 513			484 399	510 557	538 647
Pension and UIF Contributions		54 563	78 008		93 929			110 342	116 300	122 698
Medical Aid Contributions		38 438	47 086		53 904			55 293	58 279	61 485
Overtime		37 125	48 959		61 195			83 652	88 169	93 019
Performance Bonus			31 676		35 047			40 088	42 253	44 577
Motor Vehicle Allowance	3	73	35 491		42 750			53 507	56 396	59 503
Cellphone Allowance	3		2 113		2 615			2 515	2 651	2 797
Housing Allowances	3	2 922	3 487		4 144			5 842	6 158	6 497
Other benefits and allowances	3	72 903	37 583		16 341			-	-	-
Payments in lieu of leave								-	-	-
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		489 210	624 257	-	736 438	-	-	835 639	880 764	929 222
% increase	4		27.6%	(100.0%)	-	(100.0%)	-	-	5.4%	5.5%
Total Parent Municipality										
		516 457	652 397	-	778 828	-	-	879 456	926 947	977 929
			26.3%	(100.0%)	-	(100.0%)	-	-	5.4%	5.5%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-

Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% Increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		516 457	652 397	-	778 828	-	-	879 456	926 947	977 929
% Increase	4		26.3%	(100.0%)	-	(100.0%)	-	-	5.4%	5.5%
TOTAL MANAGERS AND STAFF	5,7	496 371	632 607	-	749 153	-	-	851 474	897 454	946 814

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved

2. s57 of the Systems Act

3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance

4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D

5. Must agree to the sub-total appearing on Table A1 (Employee costs)

6. Includes pension payments and employer contributions to medical aid

7. Correct as at 30 June

Column Definitions:

A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited

D. The original budget approved by council for the budget year.

E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.

F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.

G. The amount to be appropriated for the budget year.

H and I. The indicative projection

Choose name from list - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		515 969	105 490	243 106			864 565
Chief Whip			466 228	116 390	230 159			812 777
Executive Mayor			658 699	118 126	294 895			1 071 720
Deputy Executive Mayor								-
Executive Committee			2 948 315	489 159	1 380 948			4 818 422
Total for all other councillors			11 073 035	2 130 665	7 207 520			20 411 220
Total Councillors	8	-	15 662 246	2 959 830	9 356 628			27 978 704
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 241 182	1 784	798 720			2 041 686
Chief Finance Officer		1	855 364	287 856	710 424	-		1 853 644
DIRECTOR :COMMUNITY SERVICES		1	769 254	330 744	682 570			1 782 568
DIRECTOR :CORPORATE SERVICES		1	891 018	208 981	682 560			1 782 559
DIRECTOR :TECHNICAL SERVICES		1	784 434	172 528	692 100			
DIRECTOR :DEVELOPMENT PLANNING		1	813 142	286 856	697 320			
DIRECTOR :WASTE & ENVIROMENTAL MAN		1	901 649	118 891	697 320			1 717 860
List of each offical with packages >= senior manager								- - - - - - - -
Total Senior Managers of the Municipality	8,10	7	6 256 044	1 407 640	4 961 014	-		9 178 318
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	7	21 918 290	4 367 470	14 317 642	-		37 157 022

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

Choose name from list - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2016/17			Current Year 2017/18			Budget Year 2018/19		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)		4	68	68				68	68	68	-
Board Members of municipal entities		5		-						-	
Municipal employees											
Municipal Manager and Senior Managers		3	7	-	7	7		7	7	-	-
Other Managers		7	78	73	4	93	73		80	80	-
Professionals			165	153	12	195	169	-	169	167	-
Finance			75	73	2	8	74		77	75	-
Spatial/town planning			6	5	1	5	5		6	6	-
Information Technology			5	5	-	5	5		5	5	-
Roads			2	2		3	2		2	2	
Electricity			4	4		28	14		4	4	
Water			1	1	-	3	3		1	1	-
Sanitation			3	3	-	3	3		3	3	-
Refuse			6	6	-	6	6		6	6	-
Other			63	54	9	134	77		65	65	-
Technicians			212	182	30	187	154	-	222	222	-
Finance			7	7	-	4	6		9	9	-
Spatial/town planning			1	1	-	11	1		1	1	-
Information Technology			3	3	-	3	3		3	3	-
Roads			1	1	-	32	1		1	1	-
Electricity			40	36	4	16	28		46	46	-
Water			22	21	1	22	20		24	24	-
Sanitation			40	37	3	7	38		40	40	-
Refuse			10	9	1	11	9		10	10	-
Other			88	67	21	81	48		88	88	-
Clerks (Clerical and administrative)			209	165	44	206	172		209	209	-
Service and sales workers			194	169	25	154	130		194	194	-
Skilled agricultural and fishery workers			151	130	21	142	159		160	160	-
Craft and related trades					-						-
Plant and Machine Operators			136	89	47	88	82		136	136	-
Elementary Occupations			555	478	77	572	497		555	333	222
TOTAL PERSONNEL NUMBERS		9	1 775	1 507	267	1 644	1 456	75	1 800	1 569	222
% increase						(7.4%)	(3.4%)	(71.9%)	9.5%	7.8%	196.0%
Total municipal employees headcount											
Finance personnel headcount		6, 10									
Human Resources personnel headcount		8, 10	50	210							
		8, 10	4	19							

References

- 1. Positions must be funded and aligned to the municipality's current organisational structure
- 2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
- 3. s57 of the Systems Act
- 4. Include only in Consolidated Statements
- 5. Include municipal entity employees in Consolidated Statements
- 6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)
- 7. Managers who provide the direction of a critical technical function
- 8. Total number of employees working on these functions

Choose name from list - Supporting Table SA25 Budgeted monthly revenue and expenditure

R thousand	Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure	
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source																
Property rates			32 005	36 273	33 712	31 152	34 139	27 738	37 126	37 553	29 872	38 407	41 820	46 941	429 445	453 065
Service charges - electricity revenue			94 931	107 588	99 994	92 399	101 259	82 273	110 120	111 385	88 602	113 917	124 043	139 232	1 334 094	1 407 469
Service charges - water revenue			36 366	41 214	36 305	35 396	38 790	31 517	42 184	42 669	33 941	43 639	47 518	53 336	511 060	539 186
Service charges - sanitation revenue			13 640	15 458	14 367	13 276	14 549	11 821	15 822	16 004	12 730	16 368	17 822	20 005	191 663	202 225
Service charges - refuse revenue			9 371	10 620	9 870	9 121	9 995	8 121	10 870	10 995	8 746	11 245	12 244	13 743	131 687	138 930
Service charges - other			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment			509	577	536	495	543	441	550	597	475	611	665	746	7 151	7 545
Interest earned - external investments			14	16	15	14	15	13	17	17	13	17	19	21	203	214
Interest earned - outstanding debtors			14 540	16 479	15 316	14 152	15 510	12 601	16 867	17 060	13 571	17 448	18 999	21 326	204 338	215 577
Dividends received			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits			569	645	600	554	607	493	660	668	531	683	744	835	7 989	8 439
Licences and permits			15	17	15	14	16	13	17	17	14	18	19	21	205	216
Agency services			119	135	125	116	127	103	138	139	111	143	155	174	1 670	1 762
Transfers and subsidies			151 766	-	-	-	-	101 177	2 669	-	84 314	2 761	-	1 560	338 817	413 444
Other revenue			2 301	2 608	2 424	2 240	2 454	1 994	-	2 700	2 148	-	3 007	3 375	32 338	34 116
Gains on disposal of PPE			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)			356 145	231 630	215 280	198 929	218 005	278 306	237 090	239 805	275 068	245 255	287 056	301 316	3 222 027	3 422 170
Expenditure By Type																
Employee related costs			68 118	68 118	68 118	68 118	68 118	85 147	68 118	68 118	76 633	68 118	68 118	76 633	897 454	946 814
Remuneration of councillors			2 322	2 322	2 322	2 322	2 322	2 322	2 322	2 322	2 322	2 322	2 322	2 434	29 483	31 115
Debt impairment			22 882	32 980	31 234	30 691	30 574	27 936	30 264	31 428	33 756	34 532	37 636	44 077	408 953	431 446
Depreciation & asset impairment			18 080	26 047	24 668	24 239	24 147	22 063	23 902	24 821	26 660	27 273	29 724	34 811	323 301	341 082
Finance charges			4 958	7 144	6 765	6 648	6 622	6 051	6 555	6 807	7 312	7 480	8 152	9 547	86 365	88 990
Bulk purchases			60 213	86 747	82 155	80 726	80 420	73 480	79 603	82 665	88 788	90 829	98 994	115 935	1 075 663	1 134 825
Other materials			3 376	4 863	4 606	4 526	4 509	4 119	4 463	4 634	4 978	5 092	5 550	6 500	60 304	63 621
Contracted services			16 188	23 313	22 078	21 694	21 612	19 758	21 393	22 215	23 870	24 410	26 604	31 156	289 114	305 015
Transfers and subsidies			1 780	2 584	2 428	2 386	2 377	2 172	2 353	2 443	2 624	2 685	2 926	3 427	30 163	31 792
Other expenditure			11 017	15 873	15 032	14 771	14 715	13 445	14 585	15 126	16 246	16 619	18 113	21 213	196 809	207 633
Loss on disposal of PPE			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure			208 954	289 970	289 407	256 120	255 416	256 494	253 538	260 581	283 189	279 360	298 139	345 733	3 226 902	3 584 081
Surplus/(Deficit)			147 191	(58 340)	(44 127)	(57 191)	(37 412)	21 812	(16 458)	(20 776)	(8 121)	(34 105)	(31 083)	(44 417)	(177 220)	(161 911)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			85 589	-	-	-	-	57 060	-	-	47 550	-	-	-	175 083	197 590
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			232 780	(38 340)	(44 127)	(57 191)	(37 412)	78 871	(16 458)	(20 776)	39 429	(34 105)	(31 083)	(21 313)	8 564	35 680
Taxation			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)			232 780	(38 340)	(44 127)	(57 191)	(37 412)	78 871	(16 458)	(20 776)	39 429	(34 105)	(31 083)	(21 313)	8 564	35 680
1			232 780	(38 340)	(44 127)	(57 191)	(37 412)	78 871	(16 458)	(20 776)	39 429	(34 105)	(31 083)	(21 313)	8 564	35 680

References
1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

Choose name from list - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Choose name from list - Supporting rate 0.000 Budgeted monthly revenue and expenditure (transfer per vote)																	
R thousand	Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote			1	1	1	1	1	1	1	1	1	1	2	736	750	761	762
	Vote 1 - COUNCIL GENERAL		192 820	52 403	48 704	45 005	49 321	137 795	53 637	54 253	124 590	55 486	60 418	72 840	947 273	992 732	1 070 181
	Vote 2 - DIRECTORATE FINANCE SERVICES		451	512	475	439	481	391	524	530	421	542	590	662	6 018	6 343	6 692
	Vote 3 - Administration And Resource Management		2 143	2 428	2 257	2 086	2 286	1 857	2 486	2 514	2 000	2 571	2 800	3 143	28 569	30 112	31 768
	Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 5 - Health		46	52	49	45	49	40	53	54	43	55	60	112	659	694	732
	Vote 6 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 7 - Housing		545	618	574	531	582	473	632	640	509	654	712	1 116	7 586	7 722	8 144
	Vote 8 - Public Safety		315	357	332	307	336	273	366	370	294	379	412	463	4 206	4 433	4 677
	Vote 9 - Sport & Recreation		348	139	130	120	131	257	143	144	240	148	161	180	2 140	4 728	1 823
	Vote 10 - Environment Protection/management		10 496	10 620	9 870	9 121	9 995	8 871	10 870	10 995	9 371	11 245	12 244	13 743	127 440	135 687	142 930
	Vote 11 - Waste Management		42 967	15 458	14 367	13 276	14 549	31 372	15 822	16 004	29 023	16 368	17 822	33 006	260 035	271 605	276 585
	Vote 12 - Waste Water Management		48 016	41 214	38 305	35 396	38 790	39 284	42 184	42 669	40 414	43 639	47 518	86 139	543 569	561 115	597 378
	Vote 13 - Water		118 559	107 794	100 185	92 576	101 453	98 062	110 331	111 599	101 798	114 135	124 280	139 498	1 320 271	1 362 151	1 451 610
	Vote 14 - Electricity Distribution		25 026	31	29	27	29	16 690	32	32	13 914	33	36	(27 219)	28 660	29 729	26 479
	Vote 15 - Other		441 735	231 630	215 280	198 929	218 005	335 366	237 080	239 805	322 618	245 255	267 056	324 420	3 277 177	3 407 812	3 619 760
Total Revenue by Vote																	
Expenditure by Vote to be appropriated																	
	Vote 1 - COUNCIL GENERAL		10 743	12 573	12 256	12 158	12 137	12 725	12 080	12 291	13 247	12 855	13 418	15 232	151 713	159 912	168 707
	Vote 2 - DIRECTORATE FINANCE SERVICES		18 027	21 842	21 182	20 976	20 932	22 277	20 815	21 255	23 307	22 429	23 603	41 895	278 540	293 232	309 002
	Vote 3 - Administration And Resource Management		4 926	5 629	5 507	5 469	5 461	6 111	5 440	5 521	6 039	5 737	5 953	6 818	68 670	72 380	76 361
	Vote 4 - Planning & Development		5 420	5 846	5 773	5 750	5 745	6 746	5 732	5 781	6 436	5 912	6 043	6 872	72 055	75 882	79 989
	Vote 5 - Health		606	678	662	658	657	742	654	664	742	691	718	823	8 296	8 739	9 212
	Vote 6 - Community & Social Services		2 116	2 254	2 230	2 223	2 221	2 635	2 217	2 233	2 490	2 275	2 318	2 631	27 842	29 349	30 963
	Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 8 - Public Safety		11 818	12 953	12 757	12 696	12 683	14 696	12 648	12 779	14 196	13 128	13 477	15 357	159 190	167 644	176 717
	Vote 9 - Sport & Recreation		2 735	3 126	3 058	3 037	3 033	3 392	3 021	3 056	3 387	3 186	3 307	3 787	38 135	40 201	42 404
	Vote 10 - Environment Protection/management		3 094	3 326	3 286	3 274	3 271	3 852	3 264	3 291	3 665	3 362	3 433	3 912	41 030	43 230	45 599
	Vote 11 - Waste Management		10 203	11 924	11 626	11 533	11 513	12 638	11 460	11 659	12 843	12 188	12 718	14 604	144 908	152 537	160 734
	Vote 12 - Waste Water Management		13 212	16 642	16 049	15 864	15 824	16 284	15 719	16 115	17 585	17 170	18 226	21 094	199 783	210 578	222 129
	Vote 13 - Water		25 662	34 719	33 151	32 864	32 599	31 468	32 280	33 325	36 054	36 112	38 899	45 320	412 214	433 671	456 709
	Vote 14 - Electricity Distribution		87 624	121 638	115 751	113 919	113 527	107 240	112 480	116 405	125 559	126 870	137 336	160 358	1 438 705	1 516 109	1 599 166
	Vote 15 - Other		12 768	16 820	16 119	15 901	15 854	15 688	15 729	16 197	17 579	17 444	18 690	7 030	185 820	195 783	206 386
	Total Expenditure by Vote		208 954	269 970	259 407	256 120	255 416	256 494	253 538	260 581	283 189	279 360	298 139	345 733	3 226 902	3 399 248	3 584 081
Surplus/(Deficit) before assoc.			232 780	(38 340)	(44 127)	(57 191)	(37 412)	78 871	(16 458)	(20 776)	39 429	(34 105)	(31 083)	(21 313)	50 275	8 564	35 680
	Taxation														-	-	-
	Attributable to minorities														-	-	-
	Share of surplus/ (deficit) of associate														-	-	-
	Surplus/(Deficit)	1	232 780	(38 340)	(44 127)	(57 191)	(37 412)	78 871	(16 458)	(20 776)	39 429	(34 105)	(31 083)	(21 313)	50 275	8 564	35 680

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

Choose name from list - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Ref	Description	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
														Budget Year	Budget Year +1	Budget Year +2	
		July	August	Sept.	October	November	December	January	February	March	April	May	June	2018/19	2019/20	2020/21	
	Revenue - Functional																
	Governance and administration																
	Executive and council	194 401	53 085	49 319	45 573	49 943	138 965	54 313	54 937	125 688	56 186	61 180	72 215	955 785	1 001 673	1 079 572	
	Finance and administration	194 399	53 063	49 318	45 572	49 942	138 964	54 312	54 936	125 687	56 185	61 179	71 479	955 034	1 000 913	1 078 811	
	Internal audit	1 594	1 551	1 442	1 332	1 460	1 336	1 588	1 506	1 403	1 643	1 789	6 871	23 615	27 089	25 411	
	Community and public safety	381	177	164	152	166	285	181	183	271	187	204	273	2 624	5 238	2 362	
	Community and social services	315	357	332	307	336	273	366	370	294	379	412	463	4 206	4 433	4 677	
	Sport and recreation	14	16	15	14	15	13	17	17	14	17	19	4 840	5 012	5 009		
	Public safety	883	1 001	930	859	942	765	1 024	1 036	824	1 060	1 154	4 840	5 012	5 009	5 281	
	Housing																
	Health																
	Economic and environmental services																
	Planning and development	18 718	1 609	1 495	1 381	1 514	12 762	1 646	1 665	10 935	1 703	1 855	(2 421)	52 863	50 589	48 502	
	Road transport	5 412	980	911	842	922	3 781	1 003	1 015	3 333	1 038	1 130	1 268	21 633	18 152	19 165	
	Environmental protection	13 306	629	584	540	592	8 982	643	651	7 602	666	725	(3 689)	31 230	32 437	29 337	
	Trading services																
	Energy sources	215 492	175 088	162 729	150 359	164 788	174 559	179 207	181 267	178 060	185 387	201 866	272 388	2 241 221	2 324 568	2 462 168	
	Water management	114 013	107 794	100 185	92 576	101 453	95 031	110 331	111 599	99 272	114 135	124 280	139 098	1 310 167	1 356 150	1 445 264	
	Waste water management	48 016	41 214	38 305	35 396	38 790	38 284	42 184	42 689	40 414	43 639	47 518	86 139	543 959	581 115	597 378	
	Waste management	42 987	15 458	14 367	13 276	14 549	31 372	15 822	16 004	29 023	16 368	17 822	33 006	276 585	271 605	276 585	
	Other	10 496	10 621	9 871	9 121	9 996	8 872	10 871	10 996	9 372	11 246	12 245	13 745	127 451	135 698	142 941	
	Total Revenue - Functional	441 735	231 630	215 280	198 929	218 005	335 366	237 080	239 895	322 618	245 255	287 056	324 420	3 277 177	3 407 812	3 619 760	
	Expenditure - Functional																
	Governance and administration																
	Executive and council	38 996	46 028	44 804	44 426	44 345	47 691	44 129	44 939	49 152	47 101	49 262	56 450	557 314	587 013	618 881	
	Finance and administration	7 039	8 786	8 484	8 390	8 370	8 576	8 316	8 517	9 252	9 055	9 592	11 059	105 436	111 135	117 247	
	Internal audit	31 285	36 490	35 590	35 309	35 249	38 281	35 089	36 690	39 087	37 291	38 893	44 504	442 759	466 266	491 493	
	Community and public safety	671	743	731	727	726	834	724	732	812	755	777	887	9 119	9 612	10 140	
	Community and social services	12 503	13 540	13 358	13 301	13 289	15 549	13 256	13 378	14 892	13 702	14 026	15 960	166 753	175 761	185 406	
	Sport and recreation	4 372	4 695	4 636	4 618	4 614	5 432	4 604	4 643	5 179	4 748	4 852	5 517	57 910	61 030	64 371	
	Public safety	2 735	3 126	3 058	3 037	3 033	3 392	3 021	3 056	3 387	3 186	3 307	3 787	38 135	40 201	42 404	
	Housing	1 196	1 241	1 233	1 231	1 230	1 491	1 229	1 234	1 381	1 248	1 262	1 428	15 406	16 238	17 139	
	Health																
	Economic and environmental services																
	Planning and development	21 148	25 619	25 011	24 759	24 705	26 120	24 582	25 101	27 497	26 538	27 976	32 277	311 512	328 109	345 837	
	Road transport	4 029	4 346	4 291	4 274	4 270	5 015	4 260	4 297	4 784	4 394	4 492	5 108	53 560	56 442	59 535	
	Environmental protection	17 119	21 474	20 720	20 465	20 435	21 105	20 301	20 804	22 713	22 144	23 484	27 169	257 952	271 667	286 302	
	Trading services																
	Energy sources	135 808	183 993	175 653	173 059	172 502	166 517	171 020	176 580	191 007	191 405	206 232	240 314	2 184 089	2 300 739	2 425 912	
	Water management	86 259	120 213	114 343	112 517	112 126	105 591	111 082	114 956	123 989	125 431	135 866	158 687	1 421 140	1 497 593	1 579 632	
	Waste water management	25 662	34 719	33 151	32 864	32 559	31 468	32 280	33 325	36 054	36 112	38 899	45 320	412 214	433 671	456 709	
	Waste management	13 212	16 642	16 049	15 864	15 824	16 284	15 719	16 115	17 585	17 170	18 226	21 094	199 783	210 578	222 129	
	Other	10 635	12 418	12 110	12 014	11 993	13 174	11 938	12 144	13 379	12 653	13 241	15 213	150 952	158 896	167 442	
	Total Expenditure - Functional	208 954	269 970	259 407	256 120	255 416	256 494	253 538	260 581	283 189	279 360	298 139	345 733	3 226 902	3 399 246	3 584 081	
	Surplus/(Deficit) before assoc.	232 780	(38 340)	(44 127)	(57 191)	(37 412)	78 871	(16 458)	(20 776)	39 429	(34 105)	(31 083)	(21 313)	50 275	8 564	35 680	
	Share of surplus/ (deficit) of associate																
1	Surplus/(Deficit)	232 780	(38 340)	(44 127)	(57 191)	(37 412)	78 871	(16 458)	(20 776)	39 429	(34 105)	(31 083)	(21 313)	50 275	8 564	35 680	

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

Choose name from list - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
1	Multi-year expenditure to be appropriated	1															
	Vote 1 - COUNCIL GENERAL																
	Vote 2 - DIRECTORATE FINANCE SERVICES																
	Vote 3 - Administration And Resource Management																
	Vote 4 - Planning & Development																
	Vote 5 - Health																
	Vote 6 - Community & Social Services																
	Vote 7 - Housing																
	Vote 8 - Public Safety																
	Vote 9 - Sport & Recreation																
	Vote 10 - Environment Protection/Management																
	Vote 11 - Waste Management																
	Vote 12 - Waste Water Management																
	Vote 13 - Water																
	Vote 14 - Electricity Distribution																
	Vote 15 - Other																
2	Capital multi-year expenditure sub-total	2															
	Single-year expenditure to be appropriated																
	Vote 1 - COUNCIL GENERAL		70	50												120	
	Vote 2 - DIRECTORATE FINANCE SERVICES		70		1 030	1 850	780	140	1 000						5 180	3 700	1 000
	Vote 3 - Administration And Resource Management			70	50	150	40		100	40					650		
	Vote 4 - Planning & Development																
	Vote 5 - Health																
	Vote 6 - Community & Social Services						60										
	Vote 7 - Housing								35								
	Vote 8 - Public Safety																
	Vote 9 - Sport & Recreation																
	Vote 10 - Environment Protection/Management																
	Vote 11 - Waste Management																
	Vote 12 - Waste Water Management																
	Vote 13 - Water																
	Vote 14 - Electricity Distribution		100	2 940	5 410	550	3 780	5 880	3 360	1 000	5 930	3 780	5 960	7 285	45 975	19 502	35 101
	Vote 15 - Other			1 970	3 095	50	2 532	3 938	2 251	50	3 376	2 532	3 658	4 783	28 237	25 605	24 920
2	Capital single-year expenditure sub-total	2	240	13 403	22 969	2 400	17 926	26 781	16 287	1 190	23 838	17 186	25 302	48 104	215 625	185 785	197 590
	Total Capital Expenditure		240	13 403	22 969	2 400	17 926	26 781	16 287	1 190	23 838	17 186	25 302	48 104	215 625	185 785	197 590

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

Choose name from list - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

R thousand	Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
1	Capital Expenditure - Functional																
	Governance and administration																
	Executive and council		140	120	1 080	1 800	820	140	1 100	40	120	90	180	320	5 950	3 700	1 000
	Finance and administration		70	50	-	-	-	-	-	-	-	-	-	-	120	-	-
	Internal audit		70	70	1 080	1 800	820	140	1 100	40	120	90	180	320	5 830	3 700	1 000
	Community and public safety																
	Community and social services		-	-	65	-	60	-	35	-	-	50	-	40	250	-	-
	Sport and recreation		-	-	65	-	60	-	35	-	-	50	-	40	250	-	-
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Economic and environmental services																
	Planning and development		-	60	155	-	-	45	40	-	180	45	65	185	950	3 000	-
	Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Environmental protection		-	60	155	-	45	195	-	-	-	-	-	-	-	-	-
	Trading services		100	11 253	18 574	550	14 469	22 507	12 861	1 100	20 181	14 469	21 399	42 776	180 238	153 480	171 670
	Energy sources		100	2 940	5 410	550	3 780	5 880	3 360	1 000	5 930	3 780	5 960	7 285	45 975	19 502	35 101
	Water management		-	3 562	5 698	-	4 590	7 125	4 071	100	6 107	4 590	6 616	8 651	51 090	50 055	58 210
	Waste water management		-	4 576	7 191	-	5 883	9 152	5 230	-	7 845	5 883	8 498	26 415	80 673	79 922	74 359
	Waste management		-	175	275	-	225	350	200	-	300	225	325	425	2 500	4 000	4 000
	Other		-	1 970	3 095	50	2 532	3 939	2 251	50	3 376	2 532	3 658	4 763	28 237	25 605	24 920
	Total Capital Expenditure - Functional	2	240	13 403	22 969	2 400	17 926	26 781	16 287	1 190	23 838	17 186	25 302	48 104	215 625	185 785	197 590
	Funded by:																
	National Government		70	13 258	20 944	-	17 136	26 656	15 232	-	22 848	17 136	24 752	32 368	190 399	175 083	197 590
	Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	District Municipality		-	-	-	-	-	-	-	-	-	-	-	15 301	15 301	10 701	-
	Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers recognised - capital		70	13 258	20 944	-	17 136	26 656	15 232	-	22 848	17 136	24 752	47 669	205 700	185 785	197 590
	Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Internally generated funds		170	145	2 025	2 400	790	125	1 055	1 190	990	50	550	435	9 925	-	-
	Total Capital Funding		240	13 403	22 969	2 400	17 926	26 781	16 287	1 190	23 838	17 186	25 302	48 104	215 625	185 785	197 590

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

check

Choose name from list - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS		Budget Year 2018/19												Medium Term Revenue and Expenditure Framework			
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Cash Receipts By Source														1			
Property rates	28 286	30 435	25 243	28 322	28 215	28 780	27 928	29 002	31 151	31 867	34 731	37 094	358 055	340 084	357 799		
Service charges - electricity revenue	78 140	84 074	69 732	79 238	77 942	71 216	77 150	80 118	86 052	88 031	95 943	102 472	989 106	1 040 370	1 075 402		
Service charges - water revenue	31 691	34 068	28 282	31 732	31 611	28 883	31 290	32 494	34 901	35 703	38 912	42 076	401 157	420 795	421 876		
Service charges - sanitation revenue	12 197	13 124	10 885	12 213	12 166	11 117	12 043	12 506	13 432	13 741	14 976	15 695	154 397	161 782	169 669		
Service charges - refuse revenue	8 090	8 704	7 220	8 100	8 070	7 373	7 988	8 265	8 909	9 114	9 933	10 609	102 405	107 465	112 898		
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	402	433	359	403	401	366	397	412	443	453	484	527	5 089	5 363	5 658		
Interest earned - external investments	11	12	10	11	11	10	11	12	13	13	14	15	144	152	160		
Interest earned - outstanding debtors	11 487	12 359	10 251	11 501	11 458	10 469	11 341	11 778	12 650	12 941	14 104	15 054	145 402	153 254	161 863		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	450	484	401	450	449	410	444	461	495	507	552	590	5 692	5 989	6 329		
Licence and permits	12	12	10	12	11	11	11	12	13	13	14	15	146	154	162		
Agency services	94	101	84	94	94	86	93	96	103	106	115	123	1 188	1 263	1 322		
Transfer receipts - operational	160 000	-	-	-	80 000	-	-	-	97 057	-	-	-	337 057	367 729	411 441		
Other revenue	1 818	1 956	1 622	1 820	1 813	1 657	1 795	1 864	2 002	2 048	2 232	2 384	23 011	24 253	25 597		
Cash Receipts by Source	332 876	185 792	154 088	172 886	252 241	157 377	170 482	177 048	287 221	194 536	212 022	226 448	2 522 851	2 628 633	2 749 895		
Other Cash Flows by Source																	
Transfer receipts - capital	110 000	-	-	-	-	40 000	-	-	-	40 199	-	-	190 199	175 083	197 590		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)																	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Cash Receipts by Source	442 876	185 792	154 088	172 886	252 241	197 377	170 482	177 048	287 221	234 734	212 022	226 448	2 713 049	2 803 717	2 947 575		
Cash Payments by Type																	
Employee related costs	69 956	69 456	71 856	70 956	70 436	72 956	71 476	70 956	70 206	71 706	72 456	70 956	651 474	687 454	946 614		
Remuneration of councillors	2 332	2 332	2 332	2 332	2 332	2 332	2 332	2 332	2 332	2 332	2 332	2 332	27 982	29 483	31 115		
Finance charges	6 639	7 144	5 025	6 648	6 622	6 051	6 555	6 807	7 312	7 480	8 152	8 707	84 041	86 355	89 990		
Bulk purchases - Electricity	64 499	69 397	57 559	64 380	64 335	58 783	63 662	66 131	71 030	72 663	79 194	84 583	816 437	860 525	1 098 068		
Bulk purchases - Water & Sewer	3 794	4 083	3 386	3 799	3 785	3 458	3 746	3 891	4 179	4 275	4 659	4 976	48 031	50 625	53 409		
Other materials	4 520	4 863	4 034	4 526	4 509	4 118	4 463	4 534	4 978	5 062	5 550	5 927	57 215	60 304	63 621		
Contracted services	16 902	18 186	15 084	16 924	16 860	15 055	16 699	17 330	18 614	19 042	20 754	22 186	213 955	260 203	274 514		
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and grants - other	2 145	2 307	1 914	2 147	2 139	1 955	2 117	2 199	2 362	2 416	2 633	2 812	27 147	28 613	33 540		
Other expenditure	11 507	12 381	10 269	11 521	11 478	10 487	11 351	11 798	12 672	12 963	14 128	15 060	145 654	153 511	207 633		
Cash Payments by Type	181 264	180 149	172 358	182 333	182 465	175 547	182 421	186 079	193 684	187 669	209 659	217 549	2 271 938	2 427 062	2 787 704		
Other Cash Flow/Payments by Type																	
Capital assets	-	8 500	-	15 230	21 000	45 320	15 320	23 552	15 300	19 700	15 654	21 438	200 324	88 730	46 730		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Cash Flow/Payments	17 380	18 700	15 510	17 402	17 336	15 840	17 160	17 920	19 140	19 990	21 340	22 792	220 000	253 000	131 900		
Total Cash Payments by Type	198 674	217 349	187 868	215 165	220 831	248 843	215 201	227 461	228 124	236 248	254 491	261 779	2 709 235	2 785 862	2 964 711		
NET INCREASE/DECREASE IN CASH HELD		244 004	(31 559)	(33 789)	(42 289)	31 408	(48 666)	(44 710)	(50 412)	59 088	(1 515)	(42 469)	(35 331)	3 814	17 825	(17 139)	
Cash/cash equivalents at the monthly/year end:		4 929	288 933	217 377	183 607	141 338	172 747	124 081	79 372	28 990	86 543	44 074	8 743	26 568	8 743	26 568	

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTRF, it is now directly linked to A4.

Choose name from list - NOT REQUIRED - municipality does not have entities

[illegible]

Choose name from list - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand

References
1. Total agreement period from commencement until end
2. Annual value

Choose name from list - Supporting Table SA33 Contracts having future budgetary implications

R thousand	Description	Ref	Preceding Years	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Total Contract Value
			Total	Original Budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
2	Parent Municipality:	2												
	Revenue Obligation By Contract													
	Contract 1													
	Contract 2													
	Contract 3 etc													
	Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-
	Expenditure Obligation By Contract													
	Contract 1													
	Contract 2													
	Contract 3 etc													
2	Total Operating Expenditure Implication	2	-	-	-	-	-	-	-	-	-	-	-	-
	Capital Expenditure Obligation By Contract													
	Contract 1													
	Contract 2													
	Contract 3 etc													
	Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-
	Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-
	Entities:													
	Revenue Obligation By Contract													
	Contract 1													
2	Contract 2	2												
	Contract 3 etc													
	Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-
	Expenditure Obligation By Contract													
	Contract 1													
	Contract 2													
	Contract 3 etc													
	Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-
	Capital Expenditure Obligation By Contract													
	Contract 1													
2	Contract 2	2												
	Contract 3 etc													
	Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-
	Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-
	References													
	1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column													
	2. List all contracts with future financial obligations beyond the three years covered by the MTRF (MFMA s33)													
	3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million													

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTRF (MFMA s33)
3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

Choose name from list - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20
R thousand										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		65 468	169 056	--	202 008	186 508	186 508	204 000	179 085	196 590
Roads Infrastructure		28 780	36 000	--	36 500	23 000	23 000	28 137	25 605	24 920
Roads		28 780	36 000		36 500	23 000	23 000	28 137	25 605	24 920
Road Structures		--	--		--	--	--			
Road Furniture		--	--		--	--	--			
Capital Spares		--	--		--	--	--			
Storm water Infrastructure		--	--	--	--	--	--	--	--	--
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		5 283	--	--	45 000	45 000	45 000	42 000	19 502	35 101
Power Plants					--	--	--			
HV Substations					--	--	--			
HV Switching Station					--	--	--			
HV Transmission Conductors					--	--	--			
MV Substations					--	--	--			
MV Switching Stations					--	--	--			
MV Networks					--	--	--			
LV Networks		5 283	--		45 000	45 000	45 000	42 000	19 502	35 101
Capital Spares					--	--	--			
Water Supply Infrastructure		432	69 050	--	31 476	31 476	31 476	50 890	50 055	58 210
Dams and Weirs					--	--	--			
Boreholes					--	--	--			
Reservoirs		432	69 050		8 238	8 238	8 238			
Pump Stations										
Water Treatment Works										
Bulk Mains					22 238	22 238	22 238	25 000	30 000	30 000
Distribution					1 000	1 000	1 000	25 890	20 055	28 210
Distribution Points					--	--	--			
PRV Stations					--	--	--			
Capital Spares					--	--	--			
Sewerage Infrastructure		30 973	64 006	--	81 932	81 932	81 932	60 470	79 922	74 359
Pump Station					--	--	--			
Refusation		25 976	34 006		81 932	81 932	81 932	47 330	32 001	24 359
Waste Water Treatment Works		4 997	30 000					33 134	47 921	50 000
Outfall Sewers					--	--	--			
Toilet Facilities					--	--	--			
Capital Spares					--	--	--			
Solid Waste Infrastructure		--	--	--	5 100	5 100	5 100	2 500	4 000	4 000
Landfill Sites					5 100	5 100	5 100	2 500	4 000	4 000
Waste Transfer Stations					--	--	--			
Waste Processing Facilities					--	--	--			
Waste Drop-off Points					--	--	--			
Waste Separation Facilities					--	--	--			
Electricity Generation Facilities					--	--	--			
Capital Spares					--	--	--			
Rail Infrastructure		--	--	--	--	--	--	--	--	--
Rail Lines					--	--	--			
Rail Structures					--	--	--			
Rail Furniture					--	--	--			
Drainage Collection					--	--	--			
Storm water Conveyance					--	--	--			
Attenuation					--	--	--			
MV Substations					--	--	--			
LV Networks					--	--	--			
Capital Spares					--	--	--			
Coastal Infrastructure		--	--	--	--	--	--	--	--	--
Sand Pumps					--	--	--			
Piers					--	--	--			
Revetments					--	--	--			
Promenades					--	--	--			
Capital Spares					--	--	--			
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--
Data Centres					--	--	--			
Core Layers					--	--	--			
Distribution Layers					--	--	--			
Capital Spares					--	--	--			

<u>Community Assets</u>	5 154	-	-	4 300	4 300	4 300	500	3 000	-	
Community Facilities	1 243	-	-	4 300	4 300	4 300	500	3 000	-	
Halls	73	-	-	-	-	-	-	-	-	
Centres	-	-	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clubs/Care Centres	800	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	-	-	3 800	3 800	3 800	500	3 000	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	369	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	500	500	500	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	3 912	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	3 912	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<u>Heritage assets</u>	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
<u>Investment properties</u>	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<u>Other assets</u>	8 727	13 214	-	1 400	1 400	1 400	-	-	-	
Operational Buildings	8 727	13 214	-	1 400	1 400	1 400	-	-	-	
Municipal Offices	3 812	-	-	1 400	1 400	1 400	-	-	-	
Pay/Enquiry Points	2 905	-	-	-	-	-	-	-	-	
Building Plan Offices	893	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	994	9 014	-	-	-	-	-	-	-	
Training Centres	123	4 200	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<u>Biological or Cultivated Assets</u>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<u>Intangible Assets</u>	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licences	-	-	-	-	-	-	-	-	-	
Solid Waste Licences	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<u>Computer Equipment</u>	-	-	-	2 145	2 145	2 145	-	-	-	
Computer Equipment	-	-	-	2 145	2 145	2 145	-	-	-	
<u>Furniture and Office Equipment</u>	-	-	-	400	400	400	-	-	-	
Furniture and Office Equipment	-	-	-	400	400	400	-	-	-	
<u>Machinery and Equipment</u>	-	-	-	3 600	3 600	3 600	2 000	-	-	
Machinery and Equipment	-	-	-	3 600	3 600	3 600	2 000	-	-	
<u>Transport Assets</u>	-	-	-	6 100	6 100	6 100	-	-	-	
Transport Assets	-	-	-	6 100	6 100	6 100	-	-	-	
<u>Libraries</u>	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
<u>Zoo's, Marine and Non-biological Animals</u>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	79 350	182 270	-	219 953	204 453	204 453	206 500	182 005	196 590

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34c) must reconcile to total capital a.

check balance	-0	-4 200 000	-157 491 348	8	-34 812 686	-29 840 400	11 806 610
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Choose name from list - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Choose name from list - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		67 916	20 772	-	-	13 693	13 893	-	-	-
Roads Infrastructure		713	-	-	-	-	-	-	-	-
Roads										
Road Structures										
Road Furniture										
Capital Spares		713	-							
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		19 434	20 772	-	-	-	-	-	-	-
Power Plants										
HV Substations										
HV Switching Stations										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks		19 434	20 772							
Capital Spares										
Water Supply Infrastructure		-	-	-	-	3 692	3 692	-	-	-
Dams and Weirs						-	-	-	-	-
Boreholes						-	-	-	-	-
Reservoirs						-	-	-	-	-
Pump Stations						-	-	-	-	-
Water Treatment Works						-	-	-	-	-
Bulk Mains						3 692	3 692	-	-	-
Distribution						-	-	-	-	-
Distribution Points						-	-	-	-	-
PRV Stations						-	-	-	-	-
Capital Spares						-	-	-	-	-
Sanitation Infrastructure		47 056	-	-	-	10 001	10 001	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works		47 056				10 001	10 001	-	-	-
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		713	-	-	-	-	-	-	-	-
Landfill Sites		713								
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										

Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
Computer Equipment				1 200	1 200	1 200	500	-	-	
Computer Equipment				1 200	1 200	1 200	500			
Furniture and Office Equipment				8 300	8 300	8 300	370	-	-	
Furniture and Office Equipment				8 300	8 300	8 300	370			
Machinery and Equipment				1 800	1 800	1 800	2 400	1 000	1 000	
Machinery and Equipment				1 800	1 800	1 800	2 400	1 000	1 000	
Transport Assets				-	-	-	6 855	2 700	-	
Transport Assets				-	-	-	6 855	2 700		
Libraries				-	-	-	-	-	-	
Libraries				-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals				-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals				-	-	-	-	-	-	
Total Capital Expenditure on renewal of existing assets	1	67 918	20 772	-	11 300	24 993	24 993	9 125	3 709	1 000
Renewal of Existing Assets as % of total capex		0.0%	10.2%	0.0%	4.6%	10.0%	10.0%	4.2%	2.0%	0.5%
Renewal of Existing Assets as % of deprecn		27.6%	7.1%	0.0%	4.3%	9.5%	9.5%	3.0%	1.1%	0.3%

References
 1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital €

Choose name from list - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure		64 584	65 629	65 629	101 416	118 279	118 279	133 865	141 097	148 857	
Roads Infrastructure		5 879	9 475	9 475	17 928	33 126	33 126	34 824	36 494	38 501	
Roads		5 879	106	106	2 485	32 500	32 500	33 969	35 835	37 805	
Road Structures		-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	
Capital Spares		-	9 369	9 369	15 443	626	626	825	859	895	
Storm water Infrastructure		1 008	155	155	1 224	950	950	1 000	1 054	1 112	
Drainage Collection		-	155	155	1 224	-	-	-	-	-	
Storm water Conveyance		1 008	-	-	-	950	950	1 000	1 054	1 112	
Attenuation		-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		27 607	43 107	43 107	53 758	57 867	57 867	69 869	73 642	77 892	
Power Plants		-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	-	-	-	-	-	-	
LV Networks		27 007	25 003	25 003	31 163	55 804	55 804	58 011	61 144	64 507	
Capital Spares		600	18 104	18 104	22 593	1 683	1 683	11 858	12 498	13 185	
Water Supply Infrastructure		20 882	9 180	9 180	14 171	15 074	15 074	17 412	18 352	19 381	
Dams and Weirs		1 137	-	-	407	350	350	340	369	378	
Boreholes		-	-	-	-	412	412	350	389	389	
Resservoirs		-	221	221	804	804	804	880	717	756	
Pump Stations		-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	
Risk Mains		19 725	8 939	8 939	12 960	3 328	3 328	3 504	3 694	3 697	
Distribution		-	-	-	-	7 832	7 832	10 650	11 226	11 842	
Distribution Points		-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	2 547	2 547	1 887	1 989	2 088	
Sanitation Infrastructure		8 768	3 450	3 450	13 401	11 017	11 017	10 828	11 695	11 705	
Pump Station		-	-	-	-	-	-	-	-	-	
Reticulation		8 414	2 338	2 338	9 965	245	245	245	258	272	
Waste Water Treatment Works		-	-	-	341	8 147	8 147	7 695	8 321	8 779	
Outfall Sewers		-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	64	64	380	315	315	258	270	285	
Capital Spares		375	1 051	1 051	3 138	2 309	2 309	2 130	2 245	2 368	
Solid Waste Infrastructure		340	250	250	701	320	320	337	355	375	
Landfill Sites		340	9	9	320	320	320	337	355	375	
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	
Capital Spares		-	247	247	381	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	105	105	99	105	111	
Rail Lines		-	-	-	-	105	105	99	105	111	
Rail Structures		-	-	-	-	-	-	-	-	-	
Rail Furniture		-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	
Sand Pumps		-	-	-	-	-	-	-	-	-	
Piers		-	-	-	-	-	-	-	-	-	
Revetments		-	-	-	-	-	-	-	-	-	
Promenades		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	32	32	234	-	-	-	-	-	
Data Centres		-	-	-	-	-	-	-	-	-	
Core Layers		-	-	-	-	-	-	-	-	-	
Distribution Layers		-	-	-	-	-	-	-	-	-	
Capital Spares		-	32	32	234	-	-	-	-	-	
Community Assets		318	503	503	2 802	5 723	5 723	5 190	5 470	5 771	
Community Facilities		318	503	503	2 788	5 688	5 688	5 155	5 434	5 732	
Halls		-	-	-	-	-	-	-	-	-	
Centres		-	-	-	-	-	-	-	-	-	
Crèches		-	-	-	-	-	-	-	-	-	
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	
Fire/Refugee Stations		-	-	-	-	-	-	-	-	-	
Testing Stations		-	-	-	26	179	179	170	170	189	
Museums		-	-	-	-	-	-	-	-	-	
Galleries		-	-	-	-	-	-	-	-	-	

Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	11	11	11	11	12
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	34	2	2	235	1 487	1 487	1 212	1 277	1 347
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	284	-	-	213	419	419	436	463	458
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Abolition Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	501	501	2 295	3 812	3 812	3 324	3 503	3 698
Sport and Recreation Facilities	-	-	-	35	35	35	35	37	38
Indoor Facilities	-	-	-	35	-	-	-	-	-
Outdoor Facilities	-	-	-	-	35	35	35	37	39
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	19 288	6 839	6 839	7 090	5 065	5 065	4 908	5 174	5 458
Operational Buildings	19 288	6 839	6 839	7 090	5 065	5 065	4 908	5 174	5 458
Municipal Offices	18 156	1 789	1 789	3 548	3 142	3 142	2 903	3 060	3 228
Play/Engage Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	4 759	4 759	1 155	1 808	1 808	1 898	2 001	2 111
Workshops	-	172	172	115	115	115	108	114	120
Yards	988	-	-	28	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	1 500	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	2	2	22	-	-	-	-	-
Capital Spares	165	118	118	890	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	835	1 673	1 673	2 050	4 072	4 072	3 834	4 041	4 264
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	835	1 673	1 673	2 050	4 072	4 072	3 834	4 041	4 264
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	835	1 673	1 673	2 050	4 072	4 072	3 834	4 041	4 264
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	384	406	406	319	381	381	378	389	421
Computer Equipment	384	406	406	319	381	381	378	389	421
Furniture and Office Equipment	73 531	15	15	106	607	607	630	569	588
Furniture and Office Equipment	73 531	15	15	109	607	607	530	556	589
Machinery and Equipment	4 675	4 608	4 608	9 888	4 021	4 021	3 804	4 009	4 230
Machinery and Equipment	4 675	4 608	4 608	9 888	4 021	4 021	3 804	4 009	4 230
Transport Assets	13 919	12 350	12 350	12 629	11 158	11 158	11 586	12 211	12 883
Transport Assets	13 919	12 350	12 350	12 629	11 158	11 158	11 586	12 211	12 883
Libraries	13 919	12 350	12 350	12 629	11 158	11 158	11 586	12 211	12 883
Libraries	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	177 738	92 022	92 022	136 244	149 306	149 306	164 099	172 960
RAM as a % of PPE		2.4%	1.2%	1.6%	1.8%	2.8%	2.8%	3.1%	3.4%
RAM as % Operating Expenditure		7.8%	2.4%	3.2%	4.4%	4.6%	4.9%	5.4%	5.4%

Reference:
1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

Choose name from list - Supporting Table SA34d Depreciation by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		208 766	248 278	248 278	197 489	197 488	197 489	230 113	242 769	256 121
Roads Infrastructure		86 365	106 279	106 279	71 785	71 785	71 785	83 643	88 243	93 067
Roads		86 365	106 279	106 279	71 785	71 785	71 785	83 643	88 243	93 067
Road Structures					-	-	-			
Road Furniture					-	-	-			
Capital Spares					-	-	-			
Storm water Infrastructure		22 870	27 199	27 199	10 741	10 741	10 741	12 515	13 203	13 829
Drainage Collection					-	-	-			
Storm water Conveyance		22 870	27 199	27 199	10 741	10 741	10 741	12 515	13 203	13 829
Attenuation					-	-	-			
Electrical Infrastructure		32 502	38 653	38 653	43 893	43 693	43 893	50 910	53 711	56 865
Power Plants					-	-	-			
HV Substations					-	-	-			
HV Switching Station					-	-	-			
HV Transmission Conductors					-	-	-			
MV Substations					-	-	-			
MV Switching Stations					-	-	-			
MV Networks					-	-	-			
LV Networks		32 502	38 653	38 653	43 893	43 693	43 893	50 910	53 711	56 865
Capital Spares					-	-	-			
Water Supply Infrastructure		34 108	40 563	40 563	34 488	34 488	34 488	40 185	42 395	44 727
Dams and Weirs					-	-	-			
Boreholes					-	-	-			
Reservoirs					-	-	-			
Pump Stations					-	-	-			
Water Treatment Works		34 108	40 563	40 563	34 488	34 488	34 488	40 185	42 395	44 727
Soft Mains					-	-	-			
Distribution					-	-	-			
Distribution Points					-	-	-			
PRV Stations					-	-	-			
Capital Spares					-	-	-			
Sanitation Infrastructure		27 247	32 404	32 404	33 423	33 423	33 423	38 644	41 088	43 346
Pump Station					-	-	-			
Retreatment					-	-	-			
Waste Water Treatment Works		27 247	32 404	32 404	33 423	33 423	33 423	38 644	41 088	43 346
Cut-off Sewers					-	-	-			
Toilet Facilities					-	-	-			
Capital Spares					-	-	-			
Solid Waste Infrastructure		2 675	3 181	3 181	3 360	3 360	3 360	3 915	4 130	4 358
Landfill Sites		2 675	3 181	3 181	3 360	3 360	3 360	3 915	4 130	4 358
Waste Transfer Stations					-	-	-			
Waste Processing Facilities					-	-	-			
Waste Drop-off Points					-	-	-			
Waste Separation Facilities					-	-	-			
Electricity Generation Facilities					-	-	-			
Capital Spares					-	-	-			
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines					-	-	-			
Rail Structures					-	-	-			
Rail Furniture					-	-	-			
Drainage Collection					-	-	-			
Storm water Conveyance					-	-	-			
Attenuation					-	-	-			
MV Substations					-	-	-			
LV Networks					-	-	-			
Capital Spares					-	-	-			
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps					-	-	-			
Piers					-	-	-			
Revolvements					-	-	-			
Promenades					-	-	-			
Capital Spares					-	-	-			
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres					-	-	-			
Core Layers					-	-	-			
Distribution Layers					-	-	-			
Capital Spares					-	-	-			
Community Assets		1 282	1 525	1 525	2 231	2 231	2 231	2 600	2 743	2 894
Community Facilities		1 282	1 525	1 525	2 231	2 231	2 231	2 600	2 743	2 894
Halls					-	-	-			
Centres					-	-	-			
Circles					-	-	-			
Clinics/Care Centres					-	-	-			
Fire/Ambulance Stations					-	-	-			
Testing Stations					-	-	-			
Museums					-	-	-			
Galleries					-	-	-			

Theatres									
Libraries	1 282	1 525	1 525	2 231	2 231	2 231	2 600	2 743	2 894
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Abolition Facilities									
Markets									
Stalls									
Ashfalls									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities									
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
Heritage Assets									
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	1 441	1 714	1 714	2 314	2 314	2 314	2 686	2 844	3 001
Revenue Generating	1 441	1 714	1 714	2 314	2 314	2 314	2 686	2 844	3 001
Improved Property	1 441	1 714	1 714	2 314	2 314	2 314	2 686	2 844	3 001
Unimproved Property									
Non-revenue Generating									
Improved Property									
Unimproved Property									
Other assets	745	887	887	791	791	791	922	972	1 026
Operational Buildings	745	887	887	791	791	791	922	972	1 026
Municipal Offices	745	887	887	791	791	791	922	972	1 026
Play/Exposure Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing									
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets									
Biological or Cultivated Assets									
Intangible Assets	930	1 106	1 106	896	896	896	811	858	903
Services									
Liabilities and Rights	930	1 106	1 106	896	896	896	811	858	903
Water Rights									
Effluent Licences									
Solid Waste Licences									
Computer Software and Applications	930	1 106	1 106	896	896	896	811	858	903
Local Settlement Software Applications									
Unspecified									
Computer Equipment	6 476	7 701	7 701	4 432	4 432	4 432	5 162	5 448	5 748
Computer Equipment	6 476	7 701	7 701	4 432	4 432	4 432	5 162	5 448	5 748
Furniture and Office Equipment	1 554	1 848	1 848	5 970	5 970	5 970	6 952	7 339	7 743
Furniture and Office Equipment	1 554	1 848	1 848	5 970	5 970	5 970	6 952	7 339	7 743
Machinery and Equipment	11 524	13 705	13 705	8 336	8 336	8 336	9 714	10 250	10 814
Machinery and Equipment	11 524	13 705	13 705	8 336	8 336	8 336	9 714	10 250	10 814
Transport Assets	13 067	15 578	12 744	40 739	40 739	40 739	47 465	50 079	52 834
Transport Assets	13 067	15 578	12 744	40 739	40 739	40 739	47 465	50 079	52 834
Libraries									
Libraries									
Zoo's, Marine and Non-biological Animals									
Zoo's, Marine and Non-biological Animals									
Total Depreciation	1	245 815	292 340	289 508	263 000	263 000	306 435	323 301	341 082

References
 1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

Choose name from list - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	13 750	20 492	20 492	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	6 500	13 242	13 242	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	8 250	12 992	12 992	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	250	250	250	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	7 250	7 250	7 250	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Relinestation		-	-	-	250	250	250	-	-	-
Waste Water Treatment Works		-	-	-	7 000	7 000	7 000	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Line		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	500	500	500	-	-	-
Community Facilities		-	-	-	500	500	500	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Clubs		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	500	500	500	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-

Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings										
Municipal Offices										
Pay/Fine/Inquiry Points										
Building Plant Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Services										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
Computer Equipment										
Computer Equipment										
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment										
Machinery and Equipment										
Transport Assets										
Transport Assets										
Libraries										
Libraries										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing assets	1					14 250	20 992	20 952		
Upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	5.8%	8.4%	8.4%	0.0%	0.0%	0.0%
Upgrading of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	5.4%	8.0%	8.0%	0.0%	0.0%	0.0%
Reconciling										

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34e) plus Total Capital Expenditure on renewal of existing assets (SA34e) must reconcile to total capital expend

check balance	-0	-4 200 000	-157 481 348	8	-34 812 686	-29 840 400	11 805 810
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Choose name from list - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2018/19 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Present value
R thousand								
Capital expenditure	1							
Vote 1 - COUNCIL GENERAL		120	-	-				
Vote 2 - DIRECTORATE FINANCE SERVICES		5 180	3 700	1 000				
Vote 3 - Administration And Resource Management		650	-	-				
Vote 4 - Planning & Development		-	-	-				
Vote 5 - Health		-	-	-				
Vote 6 - Community & Social Services		250	-	-				
Vote 7 - Housing		-	-	-				
Vote 8 - Public Safety		-	-	-				
Vote 9 - Sport & Recreation		-	-	-				
Vote 10 - Environment Protection/management		950	3 000	-				
Vote 11 - Waste Management		2 500	4 000	4 000				
Vote 12 - Waste Water Management		80 673	79 922	74 359				
Vote 13 - Water		51 090	50 055	58 210				
Vote 14 - Electricity Distribution		45 975	19 502	35 101				
Vote 15 - Other		28 237	25 605	24 920				
List entity summary if applicable								
Total Capital Expenditure		215 625	185 785	197 590	-	-	-	-
Future operational costs by vote	2							
Vote 1 - COUNCIL GENERAL								
Vote 2 - DIRECTORATE FINANCE SERVICES								
Vote 3 - Administration And Resource Management								
Vote 4 - Planning & Development								
Vote 5 - Health								
Vote 6 - Community & Social Services								
Vote 7 - Housing								
Vote 8 - Public Safety								
Vote 9 - Sport & Recreation								
Vote 10 - Environment Protection/management								
Vote 11 - Waste Management								
Vote 12 - Waste Water Management								
Vote 13 - Water								
Vote 14 - Electricity Distribution								
Vote 15 - Other								
List entity summary if applicable								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		215 625	185 785	197 590	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))

2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))

3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

Choose name from list - Supporting Table SA37 Projects delayed from previous financial years

Municipal Vote/Capital project in thousand Parent municipality: List all capital projects grouped by Municipal Vote	Ref. 1,2	Project name Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete Year	Current Year 2017/18		2018/19 Medium Term Revenue & Expenditure Framework		
							Original Budget	Fall Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Entities: List all capital projects grouped by Municipal Entity											
Entity Name Project name			Examples	Examples							

References
1. List all projects with planned completion dates in current year that have been re-budgeted in the MTRF
2. Refer MTRF SA30
3. As per Table SA34
4. Correct to seconds. Provide a logical starting point on networked infrastructure.

Choose name from list - Supporting Table SA38 Consolidated detailed operational projects

Municipal Year/Operational project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2018/19 Medium Term Revenue & Expenditure Framework			Project Information	
										Audited Outcome 2016/17	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21		Ward location
Parent municipality: List all operational projects grouped by Municipal Year SERVICES WASTE AND PARKS SERVICES CFO DEPARTMENT OF WATER DEPARTMENT ROADS SERVICES DEPARTMENT ROADS DEPARTMENT ROADS DIRECTORATE CORPORATE SERVICES	R 1000000	Provision of Security Services Operation and maintenance of both the landfill site Supply and delivery of uniform for the electrical section Updela and maintenance of the innovative asset register Request for procurement/delivery and/or purchasing of chemicals for purification of both the water and waste treatment plant for 3 years Maintenance of at condense and installation of new well units Maintenance of municipal flts Supply and delivery of cold mix asphalt for a Supply of hot mix and bitumen trucked base Provision of financial system services		2	No			5			16 900 6 080 530 5 250 16 406 560 1 260 913 10 707 10 316	17 781 6 439 562 5 590 20 951 899 1 325 867 11 339 10 625	18 823 6 513 594 5 892 21 743 740 1 216 1 023 11 997 6 526	19 200 ALL 6 949 ALL 806 ALL 6 000 ALL 22 177 ALL 755 ALL 1 240 ALL 1 044 ALL 12 237 ALL 6 657 ALL		
Parent operational expenditure																1
Entities: List all operational projects grouped by Entity Entity A Water project A Entity B Electricity project B																
Entity Operational expenditure																
Total Operational expenditure											74 914	76 190	73 538	76 883		

References
1. Main accounts with Budgeted Operating Expenditure
2. As per Table SA5

ANNEXURE B

CIRCULAR 91



Municipal Budget Circular for the 2018/19 MTREF

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Introduction

This budget circular is a follow-up to the one issued in December 2017. It guides municipalities with their preparation of the 2018/19 Medium Term Revenue and Expenditure Framework (MTREF) and, as with previous annual budget circulars it should be read within this context. Among the objectives of this Circular, is to support municipalities with giving effect to National Treasury's Municipal Budget and Reporting Regulations (MBRR) within the current economic climate. The key focus of this Circular is the grant allocations per the 2018 Budget Review and the 2018 Division of Revenue Bill.

1. The South African economy and inflation targets

The 2018 Budget Review emphasised that, although global risk factors remain elevated, the world economy continues to provide a supportive platform for South Africa to expand trade and investment. The world economic growth is at its highest since 2014 and continues to gather pace with Gross Domestic Product (GDP) growth increasing across all major economies.

South Africa has experienced a period of protracted economic weakness which diminishes private investment. This may be attributed to domestic constraints, associated to political uncertainty, and declining business and consumer confidence. The local economy is beginning to recover after a short recession in early 2017 however the improvement is insufficient. Growth has remained stagnant at less than 2 per cent and unemployment remains high at 26.7 per cent. The prerequisites for increased revenue and expanded service delivery are more rapid growth, investment and job creation.

The GDP growth rate is forecasted at 1.5 per cent in 2018, 1.8 per cent in 2019 and 2.1 per cent in 2020. Statistics South Africa's December 2017 economic statistics showed an unexpected improvement in the economic outlook, largely as a result of growth in agriculture and mining.

The main risks to the economic outlook are continued policy uncertainty and deterioration in the finances of state-owned entities. The drought experienced in several provinces poses significant risks to agriculture and tourism for the period ahead, and this may threaten jobs in these sectors. The current water crisis in the Western Cape and other provinces will affect economic growth. While the drought's impact is uncertain much depends on how long it will prevail; the extent to which specific catchment areas are affected; and the success of mitigation measures.

These economic challenges will continue to exert pressure on municipal revenue generation and collection levels hence a conservative approach is advised for revenue projections. Municipalities affected by the drought should also consider its impact on revenue generation. In addition, municipalities will have to improve their efforts to limit non-priority spending and to implement stringent cost-containment measures.

The following macro-economic forecasts must be considered when preparing the 2018/19 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2017 - 2020

Fiscal year	2017/18	2018/19	2019/20	2020/21
	Estimate	Forecast		
Consumer Price Inflation (CPI)	5.3%	5.3%	5.4%	5.5%
Real GDP growth	1.0%	1.5%	1.8%	2.1%

Source: 2018 Budget Review.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

2. Key focus areas for the 2018/19 budget process

2.1 Local government grants and additional allocations

Since the 2017 Medium Term Budget Policy Statement (MTBPS) reprioritisation and reductions undertaken have affected planned spending for 2018/19. Local government direct and indirect transfers absorb 18.8 per cent of the reductions. A total of R13.9 billion has been cut from direct local government conditional grant allocations for the Medium Term Expenditure Framework (MTEF) period ahead since the 2017 MTBPS was tabled. Indirect grants to local government have been reduced by an additional R2.2 billion.

The reductions did not affect all conditional grants, and not all grants were reduced by the same percentage. The infrastructure conditional grants, particularly the larger ones, were mainly affected as this was considered the most practical approach. The overall impact of reducing this funding affects capital programmes; therefore local government's share of the reductions is higher than their share of the division of revenue, given that municipalities receive a number of infrastructure grants. The average reductions over the medium term are 3.5 per cent of local government allocations.

Conditional grant funding targets delivery of national government's service delivery priorities. It is imperative that municipalities understand and comply with the conditions stipulated in the Division of Revenue Act (DoRA) in order to access this funding. The equitable share and the sharing of the general fuel levy constitute additional unconditional funding, of which the equitable share is designed to fund the provision of free basic services to disadvantaged communities.

Allocations to the local government equitable share will continue to grow over the next three years, alongside a significant reduction in conditional grants. The total value of conditional grants directly transferred to local government increases from R43.3 billion in 2018/19 to R44.8 billion in 2019/20 and R47.8 billion in 2020/21.

Large municipalities are expected to invest more of their own resources, offsetting some of the impact of reductions to infrastructure grants, while building partnerships with the private sector for infrastructure delivery over the period ahead.

The 2018 Budget provides for R382.8 billion to be transferred directly to local government and a further R21.8 billion allocated to indirect grants for the 2018 MTREF. Direct transfers to local government over the medium term account for 9 per cent of national government's non-interest expenditure. Total direct allocations to local government grow at an annual average rate of 7.5 per cent over the MTEF period. The total spending on local government increases to 9.5 per cent of national non-interest expenditure when adding indirect transfers.

Municipalities are reminded that all allocations included in their budgets must correspond to the allocations listed in the Division of Revenue Bill. All the budget documentation can be accessed from the National Treasury website by clicking on the link below:
<http://www.treasury.gov.za/documents/national%20budget/2018/>

Changes to local government allocations

Unconditional grants

An amount of R3.4 billion is added to the *local government equitable share* over the medium term to compensate for the rising costs of providing free basic services to the growing number of indigent households. This covers the likely above-inflation increases in the costs of bulk water and electricity. This also allows for faster increases in the allocations to poorer and rural municipalities through the redistributive components of the equitable share formula. This allocation is in addition to the previous increases and an above inflation growth rate for the baseline in 2020/21. This means that the local government equitable share grows at an annual average rate of 10.4 per cent over the MTEF.

Conditional grants

The most substantial reduction has been applied to the largest grant – the *municipal infrastructure grant*. However, the structure of the formula used to allocate this grant reduces the impact of reductions on smaller municipalities. Project-based grants, such as those in the electricity and water sectors, have identified projects that will be postponed as a result of the adjustments. These changes do not affect any water augmentation projects in drought-affected areas.

Reductions to the *public transport network grant* are much larger in the outer years of the MTEF. This allows for the Department of Transport and the National Treasury to review the sustainability of public transport plans and to assess whether some cities should put projects on hold while they revisit system design.

The 2017 MTBPS announced a new funding mechanism to support recovery plans for municipalities that face a financial crisis, as provided for in section 139(5) of the Constitution. A *new municipal restructuring grant* will be introduced to help municipalities in financial crisis to implement reforms to turn themselves around. The National Treasury will consult with national departments, provinces and South African Local Government Association (SALGA) on the design of the grant and its coordination with other capacity-building programmes during 2018. The grant is intended to be a short-term intervention that will fund the turnaround of struggling municipalities. It will help identified municipalities that are in financial distress, but have demonstrated a commitment to implementing the necessary reforms. If needed, the intervention powers outlined in section 139 of the Constitution may also be used as part of the broader approach to turning around these municipalities.

The municipal restructuring grant will be made available within the parameters of the existing legal framework and will not provide bailouts to municipalities. It will fund the implementation of specific outputs in support of a financial recovery plan approved by a municipal council. The council must demonstrate political buy-in by adopting such a plan, and the municipality must also commit its own resources to implementing parts of the plan.

Smaller cities face some of the same urban development challenges as major metropolitan areas. These cities will be eligible for a *new integrated urban development grant* from 2019/20. Cities will have to meet planning and performance criteria to receive the grant, which will be funded through a shift of funds from the municipal infrastructure grant. The new grant will require cities to plan for a programme of infrastructure investment, funded from grants and own revenues, rather than just standalone projects. This aligns with the policy set out in the Integrated Urban Development Framework (IUDF) approved by Cabinet in April 2016. This approach will be piloted in uMhlathuze and Polokwane local municipalities in 2018/19. Eligible municipalities will be invited to apply for the grant during 2018. The application process is set out in clause 27(5) of the 2018 Division of Revenue Bill.

2.2 Drought disaster relief

Severe drought conditions are affecting large parts of the country, and placing extreme strain on the supply of water to the nearly 4 million people in the City of Cape Town. Some smaller towns in the Northern Cape, Eastern Cape and Western Cape, as well as Nelson Mandela Bay Metro, are also facing severe water shortages. The drought has been classified as a national disaster by the National Disaster Management Centre. Government is committed to managing available supply to ensure basic needs are met, while implementing plans to improve long-term sustainability in a water stressed country.

Government is prepared to provide financial assistance as deemed necessary:

- A provisional allocation of R6 billion has been set aside in 2018/19 for drought relief in several provinces, to assist the water sector and to augment public investment projects supported by improved infrastructure planning. Some of these funds may be allocated to support water augmentation projects in an Adjustments Budget, however, the full costs of new schemes will eventually have to be recovered from water users through tariffs.
- The Division of Revenue Act allows for conditional grant funds to be reallocated for disaster relief. Such additional funding may be used in 2017/18 for immediate interventions such as accelerating groundwater development.
- Disaster relief grants for provinces and municipalities are R423.7 million in 2017/18 and R472.9 million in 2018/19. This may be quickly released to assist in the event of an emergency.
- If agricultural employment is seriously destabilised, government can temporarily increase the intake on the Working for Water Programme. These short-term jobs will provide a substitute employment option, while helping to improve runoff in catchment areas by removing alien vegetation.

2.3 Participation in RT15-2016 Vodacom transversal contract- for the supply and delivery of mobile communication services to the state

When municipalities make an application to the Office of the Chief Procurement Officer (OCPO) to participate in the RT15-2016 transversal contract's account management service offering in respect of smart meters, they must comply with the process that will be communicated in an MFMA Circular that will soon be issued. In terms of the application process municipalities are expected to provide evidence of adequate operating budget provision over the MTREF. The Circular will include pre-conditions for eligibility to participate, such as adequate resourcing and technology platform to fulfil their obligation as envisaged by the Smart Utility Management Solution; and capability to sustain the implementation effort in the longer term.

3. The revenue budget

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be within the upper limit of the 3 to 6 per cent target band; therefore municipalities are required to **justify all increases in excess of the projected inflation target for 2018/19** in their budget narratives, and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition municipalities should

include a detail of their revenue growth assumptions for the different service charges in the budget narrative.

Local government also confronts tough fiscal choices in the face of financial and institutional problems that result in service-delivery breakdowns and unpaid bills. Municipalities can offset these trends by improving own revenue collection, working more efficiently and implementing cost containment measures.

3.1 Eskom bulk tariff increases

The National Energy Regulator of South Africa (NERSA) published their "Municipal Tariff Guideline Increase, Benchmarks and Proposed Timelines for Municipal Tariff Approval Process for the 2018/19 Financial Year" on 28 February 2018. Municipalities are encouraged to download the full guideline document (available at www.nersa.org.za) and study it carefully. The guideline includes an update to the average cost structure used to determine the municipal tariff increase. It also sets out proposed timeframes for the approval of municipal tariffs. NERSA invites comments on the guideline to be submitted by 20 March 2018.

The NERSA document proposes a 6.84 per cent guideline increase for municipal electricity tariffs for 2018/19. This is based on a bulk tariff increase for municipalities of 7.32 per cent.

Municipalities are urged to examine the cost structure of providing electricity services and to apply to NERSA for electricity tariff increases that reflect the total cost of providing the service so that they work towards achieving fully cost-reflective tariffs that will help them achieve financial sustainability. Municipalities in arrears with Eskom should ensure that their payment arrangements are effected in their 2018/19 MTREF budget.

It should be noted that the guideline increase for municipal tariffs and the bulk tariff increase that Eskom will charge municipalities are both lower than the 8 per cent used to calculate the free basic electricity subsidies provided through the local government equitable share formula.

4. Funding choices and management issues

4.1 Management issues

Many municipalities continue to face institutional challenges and mismanagement that result in service delivery failures, bad debt accumulation, limited cash flows and consequent non-payment of creditors. Eskom and water boards are owed the greater percentage of the total municipal creditors; and protracted non-payment undermines the financial sustainability of these state-owned entities.

The non-payment of creditors is a symptom of underlying problems which include, among others, weaknesses in revenue collection and underinvestment in asset maintenance and renewal, which compromises the reliability of delivering basic services. There are too many municipalities that fail to adopt credible budgets and this means that even if they adhere to their budgeted plans, they will not be financially sustainable.

The national and provincial departments collectively owe municipalities and while much of the historic debt has been verified by the Department of Public Works there are departments that do not have sufficient funds to settle these debts. The Department of Public Works continues to facilitate the ongoing government debt verification and settlement process.

In order to achieve financial sustainability, municipalities must demonstrate the political will to implement the changes required to improve their performance. Where municipalities

consistently fail to deliver their mandates, the Constitution provides for provincial and/or national government to intervene.

Government will introduce a conditional grant in the outer years of the 2018 MTEF to provide support to municipalities facing financial crises. This grant funding will only be accessible to municipalities that have demonstrated the political will to implement reforms necessary to turn themselves around. The grant will be designed and consulted during 2018.

4.2 Employee related costs

The *Salary and Wage Collective Agreement* for the period 01 July 2015 to 31 June 2018 has come to an end. The process is under consultation; therefore, in the absence of other information from the South African Local Government Bargaining Council communication will be provided at a later stage.

4.3 Remuneration of councilors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councilor(s) concerned.

5. Conditional Grant Transfers to Municipalities

This section provides guidance to municipalities with regard to the preparation for the 2017/18 unspent conditional grant and roll-over process and should be referenced to previous annual budget circulars.

5.1 Criteria for the rollover of conditional grant funds

Section 22 of the 2017 Division of Revenue Act (DoRA) requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer, provincial treasury and transferring national officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When applying to retain unspent conditional allocations committed to identifiable projects or requesting a rollover in terms of section 22(2) of the DoRA, municipalities must include the following information with their submission to National Treasury:

1. A formal letter, signed by the accounting officer must be addressed to the **National Treasury** requesting the rollover of unspent conditional grants in terms of section 22(2) of the 2017 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated and spent per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):
 - a) Proof that the project tender was published and the period for tender submissions closed before 31 March;
 - b) Proof that a contractor or service provider was appointed for delivery of the project before 31 March; or

- c) Proof of a project tender, appointment of contractor or service provider for delivery of service before 30 June in cases where additional funding was allocated during the course of the final year of the project; and
 - d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2019 (attach cash flow projection for the applicable grant).
4. A progress report (also in percentages) on the status of each project's implementation (attach a visible implementation plan);
 5. The value of the committed project funding, and the conditional allocation from the funding source;
 6. Reasons why the grants were not fully spent during the year of original allocation per the DoRA;
 7. Municipalities must not include previous year's unspent conditional grants as a rollover request. Rollover of rollovers will not be considered;
 8. An indication of the time-period within which the funds are to be spent if the roll over is approved; and
 9. Proof that the Chief Financial Officer and Municipal Manager are permanently appointed.

No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy.

If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2018, the application will be declined.

In addition, National Treasury will also consider the following information when assessing rollover applications; and reserves the right to decline an application should there be non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in terms of sections 71 and 72 of the MFMA and section 12 of the 2017 DoRA, including the municipal manager and chief financial officer signing-off on the information sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements information to National Treasury by 31 August 2018;
3. Accurate disclosure of grant performance in the 2017/18 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. The National Treasury will not consider requests to approve the entire allocation to the municipality as there should be a minimum spend of 50 per cent of the allocation per programme;
5. Cash available in the bank (net position including short term investments) as at 30 June 2018 and in line with the cash flow statements to finance the roll-over request;
6. No approval will be granted to municipalities requesting a roll-over of the same grant for the third consecutive time;
7. Incorporation of the Appropriation Statement;
8. No roll over application project constituted through Regulation 32 of the Municipal Supply Chain Management Regulations (Gazette No.27636) will be approved. Projects linked to additional funding and disasters are exempted;
9. If the full amount that is requested for roll over is not entirely cash backed, such a roll over will not be approved. National Treasury will not approve portions of roll over requests; and
10. Evidence that the roll over application is linked to invoices that were issued within the last 30 days of the municipal financial year end.

5.2 Unspent conditional grant funds for 2017/18

The process to ensure the return of unspent conditional grants for the 2017/18 financial year will be managed in accordance with section 22 of the DoRA. In addition to the previous MFMA circulars, the following practical arrangements will apply:

- Step 1: Municipalities must submit their June 2018 conditional grant expenditure reports according to section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconcile.
- Step 2: When preparing the Annual Financial Statements a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2018. These amounts MUST exclude all interest earned on conditional grants, retentions and VAT related to conditional grant spending that has been reclaimed from SARS, which must be disclosed separately.
- Step 3: If the receiving officer wants to motivate in terms of section 22(2) of the 2017 DoRA that the unspent funds are committed to identifiable projects, the roll over application pack must be submitted to National Treasury by 31 August 2018.

National Treasury will not consider any rollover requests that are incomplete or received after this deadline.

- Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 22 October 2018 or whether it will agree to any alternative payment arrangement or schedules.
- Step 5: National Treasury will communicate the unspent conditional grants amount by 05 November 2018. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund by 19 November 2018.
- Step 6: Any unspent conditional grant funds that should have, but has not been repaid to the National Revenue Fund by 19 November 2018, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 03 December 2018 equitable share allocation.

All other issues pertaining to Appropriation Statement and reporting on approved roll overs are addressed in the Annexure to MFMA Circular No. 86.

6. The Municipal Budget and Reporting Regulations

6.1 The impact of VAT increase on tariffs

VAT will increase from 14 per cent to 15 per cent from April 2018. In terms of Section 7(4) of Value-Added Tax Act (No. 89 of 1991), the VAT increase takes effect on 1 April. It is a tax increase as result of tax legislation that municipalities must implement and not an increase of tariffs by the municipalities. Therefore Section 28(6) of the Municipal Finance Management Act, 2003 (No. 56 of 2003) (MFMA), is not applicable in this regard.

Whether the additional amount is recoverable from the customer or not, the supplier must account for VAT on any supplies made on or after 1 April 2018 at the increased VAT rate.

The South African Revenue Service issued a guideline on how the increase in VAT must be implemented. The guideline is available on the link below:

<http://www.sars.gov.za/AllDocs/OpsDocs/Guides/LAPD-VAT-G13%20-%20VAT%20Pocket%20Guide%20on%20the%20VAT%20rate%20increase%20on%201%20April%202018%20-%20External%20Guide.pdf>

6.2 Schedule A - version to be used for the 2018/19 MTREF

National Treasury has released Version 6.2 of Schedule A1 (the Excel Formats) which is aligned to version 6.2 of the mSCOA classification framework which must be used when compiling the 2018/19 MTREF budget. **ALL** municipalities **MUST** use this version for the preparation of their 2018/19 MTREF budget.

It is imperative that all municipalities prepare their 2018/19 MTREF budgets in their mSCOA financial systems and that the A1 schedule be produced directly from their financial system. All financial systems must have this functionality to assist and prepare budgets.

Special attention must be given to the supporting schedules in the prescribed A1 Schedule. Where detailed data is housed in a sub-system e.g. human resource data for SA22 to SA24, this data must be extracted from the sub-system into the applicable supporting sheet.

The following supporting tables will be included for perusal and sign-off during the verification process of the 2018 MTREF: SA11, SA12a, SA13a, SA14, SA22, SA23, SA24, SA25, SA27, SA36, SA37 and SA38.

It is therefore important to focus on the additional supporting data as well as the financial data submitted on A1 to A10 during the verification process undertaken with National Treasury, the provincial treasuries and all municipalities.

Download Version 6.2 of Schedule A1 by clicking [HERE](#)

The Municipal Budget and Reporting Regulations, formats and associated guides are available on National Treasury's website at:

<http://mfma.treasury.gov.za/RegulationsandGazettes/Pages/default.aspx>

6.3 Assistance with the compilation of budgets

In cases where the municipality requires advice with the compilation of their respective budgets, specifically the budget documents or Schedule A1, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury official:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Bernard Mokgabodi	012-315 5936	Bernard.Mokgabodi@treasury.gov.za
	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
Free State	Jordan Maja	012-315 5663	Jordan.Maja@treasury.gov.za
	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za

	Nomxolisi Mawulana	012-315 5460	Nomxolisi.Mawulana@treasury.gov.za
KwaZulu-Natal	Bernard Mokgabodi	012-315 5936	Bernard.Mokgabodi@treasury.gov.za
	Johan Botha	012-315 5171	Johan.Botha@treasury.gov.za
Limpopo	Una Rautenbach	012-315 5700	Una.Rautenbach@treasury.gov.za
	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Mpumalanga	Willem Voigt	012-315 5830	Willem.Voigt@treasury.gov.za
	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Northern Cape	Jordan Maja	012-315 5663	Jordan.Maja@treasury.gov.za
	Anthony Moseki	012-315 5174	Anthony.Moseki@treasury.gov.za
North West	Sadesh Ramjathan	012-315 5101	Sadesh.Ramjathan@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
Western Cape	Vuyo Mbunge	012-315 5661	Vuyo.Mbunge@treasury.gov.za
	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
Technical issues with Excel formats	Elsabe Rossouw	012-315 5534	lgdataqueries@treasury.gov.za

National Treasury, together with the provincial treasuries, will undertake a compliance check and, where municipalities have not provided complete budget information, the municipal budgets will be returned to the mayors and municipal managers of the affected municipalities for the necessary corrections. Municipal managers are reminded that the annual budget must be accompanied by a quality certificate and council resolution in accordance with the format specified in item 31 of Schedule A of the Municipal Budget and Reporting Regulations. In addition to the above compliance check, the mSCOA data strings will be assessed to determine whether the municipalities are compliant.

The National Treasury herewith emphasises that where municipalities have not adhered to the Municipal Budget and Reporting Regulations, **they will be required to return to the municipal council and table a complete budget document aligned to the requirement of the Municipal Budget and Reporting Regulations.**

Municipalities with municipal entities are once again reminded to prepare consolidated budgets and in-year monitoring reports for both the parent municipality and its entity or entities. The following must be compiled:

- An annual budget, adjustments budget and monthly financial reports for the parent municipality in the relevant formats;
- An annual budget, adjustments budget and monthly financial reports for the entity in the relevant formats; and
- A consolidated annual budget, adjustments budget and monthly financial reports for the parent municipality and all its municipal entities in the relevant formats.

The Schedule A that the municipality submits to National Treasury must be a consolidated budget for the municipality (plus entities) and the budget of the parent municipality. Schedules D must be submitted for each entity.

7. Budget process and submissions for the 2018/19 MTREF

7.1 Budgeting for the audited years on Schedule A (mSCOA)

According to international learning practices, it is appropriate to reclassify historical information in accordance with the changes that occur in the Standard Chart of Accounts. Municipalities must capture the reclassified audit outcomes for 2014/15 to 2016/17 in version 6.2 of the Schedule A when compiling 2018/19 MTREF budgets.

The amalgamated municipalities must complete the 2016/17 audited years, current year (2017/18) and the 2018/19 MTREF budgets.

7.2 Submitting budget documentation and schedules for 2018/19 MTREF

To facilitate oversight of compliance with the Municipal Budget and Reporting Regulations, accounting officers are reminded that:

- Section 22(b)(i) of the MFMA requires that, **immediately** after an annual budget is tabled in the municipal council, it must be submitted to the National Treasury and the relevant provincial treasury in both printed and electronic formats. If the annual budget is tabled to council on 29 March 2018, the final date of submission of the electronic budget documents and corresponding electronic returns is **Tuesday, 03 April 2018**. The deadline for submission of hard copies including council resolution is **Friday, 06 April 2018**.
- Section 24(3) of the MFMA, read together with regulation 20(1), requires that the approved annual budget must be submitted to both National Treasury and the relevant provincial treasury **within ten working days** after the council has approved the annual budget. If the council only approves the annual budget on 30 June 2018, the final date for such a submission is **Friday, 13 July 2018**, otherwise an earlier date applies.

The municipal manager must submit:

- the budget documentation as set out in Schedule A (version 6.2) of the Municipal Budget and Reporting Regulations, including the main Tables (A1 - A10) and ALL the supporting tables (SA1 – SA38) in both printed and electronic formats;
- the draft service delivery and budget implementation plan in both printed and electronic format;
- the draft integrated development plan;
- the council resolution;
- signed Quality Certificate as prescribed in the Municipal Budget and Reporting Regulations;
- the budget locking certificate; and
- schedules D specific for the entities.

Municipalities are required to send electronic versions of documents and the A1 schedule to lgdocuments@treasury.gov.za. Any problems experienced in this regard can be addressed with Elsabe Rossouw at Elsabe.Rossouw@treasury.gov.za. Budget related documents and schedules may also be uploaded using the LG Upload Portal at <https://portals.treasury.gov.za/sites/LGUploadPortal/SitePages/Home.aspx>

Municipalities are required to send printed submissions of their budget documents and council resolution to:

For couriered documents

Ms Linda Kruger
National Treasury
40 Church Square
Pretoria, 0002

For posted documents

Ms Linda Kruger
National Treasury
Private Bag X115
Pretoria, 0001

In addition to the above-mentioned budget documentation, metropolitan municipalities must submit the draft Built Environment Performance Plan (BEPP) tabled in council by 31 March 2018 to Yasmin.coovadia@treasury.gov.za. If the BEPP documents are too large to be sent via email (exceeds 4MB) please submit to yasmin.coovadia@gmail.com or send to Yasmin Coovadia via Dropbox; any problems experienced in this regard can be addressed with Yasmin.Coovadia@treasury.gov.za. Hard copies of the BEPP may be sent to Yasmin Coovadia, National Treasury, 3rd floor 40 Church Square, Pretoria, 0002 or Private Bag X115, Pretoria, 0001.

7.3 Budget reform returns to the Local Government Database for publication

Municipalities are required to continue to use the Budget Reform Returns to upload budget and monthly expenditure to the National Treasury Local Government Database for publication purposes. All returns are to be sent to lgdatabase@treasury.gov.za. Although there is some mis-alignment between the mSCOA classification and the budget return forms, municipalities must find the best fit to represent their 2018 MTREF budget figures as the publications will still be based on the budget returns for 2018/19.

Municipalities must submit returns for both the **tabled** budget and the final **adopted** budget as this will assist the National and provincial treasuries with the annual benchmark process. The current electronic returns may be downloaded from National Treasury's website at the following link: http://mfma.treasury.gov.za/Return_Forms/Pages/default.aspx.

The tabled and adopted budget data strings submitted to the Local Government Database and Reporting system should also be consolidated figures.

7.4 Upload of the mSCOA budget data strings to the LG upload portal

Municipalities must upload the mSCOA data strings for the tabled (**TABB**) and adopted (**ORGB**) budget to the upload portal. The budget data strings must be accompanied by the IDP project details data strings (**PRTA** and **PROR**). The deadlines for submission of the MBRR documents are also applicable to the mSCOA data strings. Refer to paragraph 7.2 above.

7.5 Publication of budgets on municipal websites

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (including the audited annual financial statements) and other relevant information on the municipality's website. This will aid in promoting transparency and good governance.

All relevant documents mentioned in this circular are available on the National Treasury website, <http://mfma.treasury.gov.za/Pages/Default.aspx>. Municipalities are encouraged to visit it regularly as documents are regularly added / updated on the website.

Contact



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post Private Bag X115, Pretoria 0001
Phone 012 315 5009
Fax 012 395 6553
Website <http://www.treasury.gov.za/default.aspx>

JH Hattingh
Chief Director: Local Government Budget Analysis
07 March 2018

ANNEXURE C

TARRIFFS 2018/2019

TARIFF SCHEDULE FOR ALL TARIFFS, BASED ON THE TARIFF AND RATES POLICIES					
NI LOCAL MUNICIPALITY, FOR THE FINANCIAL YEAR 2018/2019:					
In terms of Section 75A of the Local Government Municipal Systems Act, No.32 of 2000 (As amended), read with Section 10G (7) (a) and (b), of the Local Government Transition Act, No. 209 of 1993 (As amended), it is hereby notified that the Emalahleni Local Municipality determined the charges, as set out in the Schedules below, as from 1 st July 2018:					
1. ASSESSMENT RATES					
CATEGORIES	CURRENT REBATE/ EXEMP- TION 2016/2017	PRO- POSED REBATE EXEMP- TION 2017/2018	2017/2018		2018/2019
			Rate	Rate	Rebate
RANDAGE - RATE IN THE RAND			0.016649	0.016649	
1.1 RESIDENTIAL PROPERTIES					
1.1.1 RESIDENTIAL	The first R50 000 of the market value of the property, is not rateable	The first R50 000 of the market value of the property, is not rateable	0.009990	0.010529	40%
	A further 40% rebate after the R50 000 has been deducted	A further 40% rebate after the R50 000 has been deducted			
1.1.2 LOW COST HOUSING [RDP]	The first R50 000 of the market value of the property, is not rateable	The first R50 000 of the market value of the property, is not rateable	0.009156	0.009651	40%
	A further 40% rebate after the R50 000 has been deducted	A further 40% rebate after the R50 000 has been deducted			
1.1.3 PRIVATE DEVELOPED RESIDENTIAL TOWNSHIP PROPERTIES	The first R50 000 of the market value of the property, is not rateable	The first R50 000 of the market value of the property, is not rateable	0.009990	0.010529	40%
	A further 45% rebate after the R50 000 has been deducted	A further 40% rebate after the R50 000 has been deducted			
1.1.4 PRIVATE DEVELOPED RESIDENTIAL TOWNSHIPS - PROVISIO : Such rebate is only applicable until date of transfer of the residential stands concerned in the name of the first buyer. Developers must apply for such a rebate before 30 September of each year	The first R50 000 of the market value of the property, is not rateable	The first R50 000 of the market value of the property, is not rateable	0.009990	0.010529	40%
	A further 45% rebate after the R50 000 has been deducted	A further 50% rebate after the R50 000 has been deducted			
1.1.5 VACANT RESIDENTIAL PROPERTIES - PROVISIO : Such land other than vacant Private Developed Residential Township Properties. These properties will not receive the rebate as in 1.1 above	The first R50 000 of the market value of the property, is not rateable	The first R50 000 of the market value of the property, is not rateable	0.013319	0.014038	20%
	A further 20% rebate after the R50 000 has been deducted	A further 20% rebate after the R50 000 has been deducted			
1.1.6 INDIGENT RESIDENTIAL PROPERTIES - PROVISIO : Provided that such owner is a registered indigent as provided for in the Indigent Policy of the Municipality	The first R50 000 of the market value of the property, is not rateable	The first R50 000 of the market value of the property, is not rateable	0.000000	0.000000	100%
	A further 100% rebate after the R50 000 has been deducted	A further 100% rebate after the R50 000 has been deducted			
1.1.7 RETIRED PERSONS OVER THE AGE OF SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF RESIDENTIAL PROPERTIES. THE FOLLOWING :	The first R50 000 of the market value of the property, is not rateable	The first R50 000 of the market value of the property, is not rateable	0.009990	0.010529	40%
	A further 40% rebate after the R50 000 has been deducted	A further 40% rebate after the R50 000 has been deducted			
Owner with Income less than R 2 500 per month		A further 80% after the first 40% has been deducted	0.001998	0.002106	80%
Owner with income between R 2 501 and R3500 per month		A further 70% after the first 40% has been deducted	0.002997	0.003159	70%
Owner with income between R 3 501 and R 5 000 per month		A further 65% after the first 40% has been deducted	0.003496	0.003685	65%
Owner with income between R 5 001 and R 7 500 per month		A further 60% after the first 40% has been deducted	0.003996	0.004212	60%
Owner with income between R 7 501 and R 9 000 per month		A further 55% after the first 40% has been deducted	0.004495	0.004738	55%
Owner with income between R 9 001 and R 12 500 per month		A further 50% after the first 40% has been deducted	0.004995	0.005264	50%
1.2 CEMETERIES AND CREMATORIUMS		100%	0.000000	0.000000	100%
PROVISIO : Registered in the names of private persons and operated not for gain.					
1.3 MUNICIPAL PROPERTIES		100%	0.000000	0.000000	100%
PROVISIO : Properties other than Residential properties and/or properties used for Municipal activities only and for Vacant land					
1.4 PUBLIC SERVICE INFRASTRUCTURE		100%	0.000000	0.000000	100%
1.5 PUBLIC BENEFIT ORGANISATIONS		100%	0.000000	0.000000	100%
PROVISIO : Public Benefit Organisations may apply for the exemption of property rates, subject to producing a tax exemption certificate issued by the South African Revenue Services (SARS) as contemplated in Part 1 of the Ninth Schedule of the Income Tax Act, 1962 (No 58 of 1962):				0.000000	
1.5.1 ANIMAL WELFARE		100%	0.000000	0.000000	100%

PROVISO : Property owned or used by institutions/organisations whose exclusive aim is to protect birds, reptiles and animals on a not-for-profit basis				0.000000	
1.5.2 CHARITABLE INSTITUTIONS		100%	0.000000	0.000000	100%
PROVISO : Property belonging to not-for-profit institutions or organisations that perform charitable work				0.000000	
1.5.3 CULTURAL INSTITUTIONS		100%	0.000000	0.000000	100%
PROVISO : Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural Institutions Act, Act 66 of 1989.				0.000000	
1.5.4 EDUCATIONAL INSTITUTIONS		50%	0.008325	0.008774	50%
PROVISO : Private Property belonging to educational institutions other than government declared, subsidised or registered by law, including Independent schools where such Property is used by registered independent schools for educational purposes only				0.000000	
1.5.5 HEALTH CARE INSTITUTIONS		50%	0.008325	0.008774	50%
PROVISO : Properties used exclusively as a hospital, clinic and mental hospital, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the municipality other than government-funded institutions				0.000000	
1.5.6 MUSEUMS, LIBRARIES, ART GALERIES AND BOTANICAL GARDENS		100%	0.000000	0.000000	100%
PROVISO : Registered in the name of private persons, open to the public and not operated for gain				0.000000	
1.5.7 SPORTING BODIES		30%	0.011654	0.012284	30%
PROVISO : Property used by an organisation whose sole purpose is to use the property for sporting purposes on a non-professional basis				0.000000	
1.5.8 YOUTH DEVELOPMENT		30%	0.011654	0.012284	30%
PROVISO : Property owned and/or used by organisations for the provision of youth leadership or development programmes				0.000000	
1.5.9 WELFARE INSTITUTIONS		100%	0.000000	0.000000	100%
PROVISO : Properties used exclusively as an orphanage, non-profit retirement villages; old age home or benevolent institution, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the municipality				0.000000	
1.6 PUBLIC ROADS		100%	0.000000	0.000000	100%
1.7 COMMUNAL LAND		100%	0.000000	0.000000	100%
PROVISO : Definition for "Land Reform Beneficiary", as well as the provisions of section 17(1)(a) of the Act, refers				0.000000	
1.8 INDUSTRIAL PROPERTIES	0%	0%	0.016649	0.017548	0%
1.8.1 OWNERS OF PROPERTIES BEING DEVELOPED FOR APPROVED INDUSTRIAL USE.	0%	0%	0.016649	0.017548	0%
PROVISO - This rebate does not cater for vacant land					
Percentage of the rates based on the rateable value until the development is completed	80%	80%	0.003330	0.003510	80%
Percentage of the rates based on the rateable value for the municipality's financial year or part thereof immediately following the completion of the development	60%	60%	0.006660	0.007019	60%
Percentage of the rates based on the rateable value for the ensuing year	40%	40%	0.009989	0.010529	40%
Percentage of the rates based on the rateable value for the ensuing year	20%	20%	0.013319	0.014038	20%
1.8.2 OWNERS OF INDUSTRIAL PROPERTIES	0%	0%	0.016649	0.017548	0%
1.9 BUSINESS AND COMMERCIAL					
1.9.1 OWNERS OF PROPERTIES BEING DEVELOPED FOR APPROVED COMMERCIAL USE			0.015817	0.016671	5%
PROVISO - This rebate does not cater for vacant land					
Percentage of the rates based on the rateable value until the development is completed	80%	80%	0.003330	0.003510	80%
Percentage of the rates based on the rateable value for the municipality's financial year or part thereof immediately following the completion of the development	60%	60%	0.006660	0.007019	60%
Percentage of the rates based on the rateable value for the ensuing year	40%	40%	0.009989	0.010529	40%
Percentage of the rates based on the rateable value for the ensuing year	20%	20%	0.013319	0.014038	20%
1.9.2 OWNERS OF BUSINESS AND COMMERCIAL PROPERTIES	0%	5%	0.015817	0.016671	5%
1.10 MINING	0%	0%	0.016649	0.017548	0%
1.11 PLACES OF PUBLIC WORSHIP, if such a place is owned by the congregation in terms of the Act.	100%	100%	0.000000	0.000000	100%

1.12 PRIVATE ROADS		100%	0.000000		0.000000	100%
1.13 PRIVATE OPEN SPACES		40%	0.009989		0.010529	40%
1.14 REBATES ON AGRICULTURAL LAND - PROVISO : Rebate only applicable on agricultural value	90%	90%	0.001665		0.001755	90%
1.14.1 RETIRED PERSONS OVER THE AGE OF SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF PORTIONS OF AGRICULTURAL LAND, UNLESS SUCH AGRICULTURAL LAND QUALIFIES FOR REBATES UNDER THE ADDITIONAL REBATE FOR AGRICULTURAL LAND THE FOLLOWING:					0.000000	
Owner with income less than R 2 500 per month		A further 80% after the first 40% has been deducted	0.001998		0.002106	80%
Owner with income between R 2 501 and R 3 500 per month		A further 70% after the first 40% has been deducted	0.002997		0.003159	70%
Owner with income between R 3 501 and R 5 000 per month		A further 65% after the first 40% has been deducted	0.003496		0.003685	65%
Owner with income between R 5 001 and R 7 500 per month		A further 60% after the first 40% has been deducted	0.003996		0.004212	60%
Owner with income between R 7 501 and R 9 000 per month		A further 55% after the first 40% has been deducted	0.004495		0.004738	55%
Owner with income between R 9 001 and R 12 500 per month		A further 50% after the first 40% has been deducted	0.004995		0.005264	50%
1.14.2 ADDITIONAL REBATES ON AGRICULTURAL LAND PROVISO : Owners of land must be bona fide Farmers as per section 15 (2) (f) of the MPRA. Owners of land must apply once subject to revision if there are changes. Rebate only applicable on agricultural value	Maximum of 80%	Maximum of 80%, excluding Registered Green belt area which will be fully exempted			Maximum of 80%, excluding Registered Green belt area which will be fully exempted	
No municipal roads next to property	10%	20%			20%	
Registered Green belt area	0%	Percentage of the farm portion affected by such a restriction				
Contribution to job creation Proviso - If two or more persons are employed full time. Unless the applicant can provide proof of payment of monthly wages and registration with the UIF [Copy of pay roll and registration UIF] no rebate will be granted and		20%			20%	
Providing fire fighting services		5%			5%	
1.14.3 CONTRIBUTION TO SOCIAL AND ECONOMIC WELFARE OF FARM WORKERS:					15%	
Permanent residential property provided to the farm workers	5%	15%				
Residential property provide with potable water	5%	10%			10%	
Residential property provide with electricity	5%	5%			5%	
Availing land/buildings for education and recreational purposes to farm workers		5%			5%	
Producing Export Products. Contributing to National Economy		10%			10%	
Farm Portions situated within a radius of 5km from illegal squatter camps, which location, has a detrimental effect on the market value of the adjacent property.		5%			5%	
1.15 BED AND BREAKFAST - PROVISO - Where the owner of the property personally use it as a residence, use two or more rooms for private use only and does not own more than one property in the jurisdiction of the Municipality, can apply for a rebate applicable, yearly before 30 September of each year	0%	15%	0.013319		0.000000	
Notes: (1) The abovementioned charges do not include VAT, which should be added.						
The charges set out in this schedule will be levied in respect of each separate connection of Water in different categories (Cost per KI Water), as determined in the Water By-laws of the Local Municipality of Emalahleni.						
CATEGORIES	Consumption m³ per month	2017/2018 R			2018/2019 R	R
2.1 RESIDENTIAL PROPERTIES						
2.1.1 VACANT RESIDENTIAL STANDS PROVISO: All vacant residential stands, where a Local Municipality Water Supply is available, whether connected to the Local Municipality's water reticulation system or not and irrespective of whether water is used or not	Basic Service Fee	332.50			350.46	
2.1.2 RESIDENTIAL PROPERTIES PROVISO: Residential consumers will get 6 kiloliters water free if such consumer uses 6 kiloliters of water, or less.	Charges in blocks, where lowest tariff is equal to cost					
	From 0 - 6 KI per month	7.75			8.17	
	From 7 - 10 KI per month	9.25			9.75	
	From 11 - 15 KI per month	12.20			12.86	
	From 16 - 20 KI per month	14.15			14.91	

	From 21 - 25 Kl per month	17.30	18.23
	From 26 - 30 Kl per month	18.10	19.08
	From 31 - 40 Kl per month	21.45	22.61
	From 41 - 60 Kl per month	24.75	26.09
	From 61 - 80 Kl per month	38.45	40.53
	Above 80 Kl per month	46.20	48.69
If no consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason based on		
2.1.3 LOW-COST HOUSING [RDP]	Same framework as Residential		
If no consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason based on		
2.1.4 PRIVATE DEVELOPED RESIDENTIAL TOWNSHIP	Residential Bulk Tariff		
If a Bulk meter service a block of flats or estate, the landlord must apply at the municipality for relief by stating the number of flats or residential properties serviced by such a bulk meter	The usage must be divided by the number of flats or residential properties in order to obtain average usages in order to use the tariff applicable with a minimum of 15 kl per flat or residential properties		
If no consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason based on	0.00	0.00
2.1.5 INDIGENT RESIDENTIAL PROPERTIES - PROVISIO : Provided that such owner is a registered indigent as provided for in the Indigent Policy of the Municipality	First 6 Kiloliters of Water - Free of charge	0.00	0.00
	From 0 - 6 Kiloliters of Water	0.00	0.00
	From 7 - 10 Kl per month	9.25	9.75
	From 11 - 15 Kl per month	12.20	12.86
	From 16 - 20 Kl per month	14.15	14.91
	From 21 - 25 Kl per month	17.30	18.23
	From 26 - 30 Kl per month	18.10	19.08
	From 31 - 40 Kl per month	21.45	22.61
	From 41 - 60 Kl per month	24.75	26.09
	From 61 - 80 Kl per month	38.45	40.53
	Above 80 Kl per month	46.20	48.69
If no consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason based on		
2.1.6 RETIRED PERSONS OVER THE AGE OF SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF RESIDENTIAL PROPERTIES, THE FOLLOWING :			
-Owner with income less than R 2 500 per month	Same Tariff Framework as Indigent Consumers		
-Owner with income between R 2 501 and R3 500 per month	Same Tariff Framework as Indigent Consumers		
-Owner with income between R 3 501 and R 5 000	Same Tariff Framework as Indigent Consumers		
If no consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason based on		
2.2 MUNICIPAL PROPERTIES		0.00	0.00
PROVISIO: Properties other than Residential properties and/or properties used for Municipal activities only and/or Vacant land.	Same Tariff Framework as Residential Bulk Tariff	7.75	8.17
2.3 PUBLIC BENEFIT ORGANISATIONS			
PROVISIO: Public Benefit Organisations may apply for the exemption of property rates, subject to producing a tax exemption certificate issued by the South African Revenue Services (SARS) as contemplated in Part 1 of the Ninth Schedule of the Income Tax Act, 1962 (No 58 of 1962):	Same Tariff Framework as Residential Bulk Tariff	14.40	15.18
If no consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason based on	2 427.20	2 558.27
2.3.1 ANIMAL WELFARE	Same Tariff Framework as Residential Bulk Tariff	14.40	15.18
PROVISIO : Property owned or used by institutions /organisations whose exclusive aim is to protect birds, reptiles and animals on a not-for-profit basis.		0.00	0.00
If no consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason based on	0.00	0.00
2.3.2 CHARITABLE INSTITUTIONS		0.00	0.00
PROVISIO : Property belonging to not-for-profit institutions or organisations that perform charitable work	Same Tariff Framework as Residential Bulk Tariff	14.40	15.18
If no consumption is registered in any month due to any reason, a minimum fee is payable		0.00	0.00
2.3.3 CULTURAL INSTITUTIONS		0.00	0.00
PROVISIO : Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural Institutions Act, Act 66 of 1989.	Same Tariff Framework as Residential Bulk Tariff	14.40	15.18
If no consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason based on		
2.3.4 EDUCATIONAL INSTITUTIONS	Same Tariff Framework as Residential Bulk Tariff		
PROVISIO : Private Property belonging to educational institutions other than government declared, subsidised or registered by law, including independent schools where such Property is used by registered independent schools for educational purposes only.	Same Tariff Framework as Residential Bulk Tariff	14.40	15.18
If no consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason based on	0.00	0.00

3.8.3 HEALTH CARE INSTITUTIONS PROVISO : Properties used exclusively as a hospital, clinic and mental hospital, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the Institution and/or to charitable purposes within the municipality other than	Same Tariff Framework as Residential Bulk Tariff	14.40	15.90
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason based on		
2.3.6 MUSEUMS, LIBRARIES, ART GALERIES AND BOTANICAL GARDENS	Same Tariff Framework as Residential Bulk Tariff	14.40	15.18
PROVISO : Registered in the name of private persons, open to the public and not operated for gain	A minimum fee is payable if no consumption is registered in any month due to any reason based on 100 KL per month and the account is fully paid up-	0.00	0.00
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason based on	0.00	0.00
2.3.7 SPORTING BODIES	Same Tariff Framework as Residential Bulk Tariff	14.40	15.18
PROVISO : Property used by an organisation whose sole purpose is to use the property for sporting purposes on a non-professional basis.	A minimum fee is payable if no consumption is registered in any month due to any reason based on 100 KL per month and the account is fully paid up-	0.00	0.00
If no consumption is registered in any month due to any reason a minimum fee is payable	Not Applicable	0.00	0.00
2.3.8 YOUTH DEVELOPMENT PROVISO : Property owned and/or used by organisations for the provision of youth leadership or development programmes	A minimum fee is payable if no consumption is registered in any month due to any reason based on 100 KL per month and the account is fully paid up- Until a new water meter is installed at the relevant	14.40	15.18
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason based on		
2.3.9 WELFARE INSTITUTIONS PROVISO : Properties used exclusively as an orphanage, non-profit retirement villages; old age home or benevolent institution, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the Institution and/or to charitable	Water Availability Charge	14.40	15.18
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason based on	2 427.20	2 568.27
2.4 COMMUNAL LAND PROVISO : Definition for "Land Reform Beneficiary", as well as the provisions of section 17(1)(g) of the Act, refers	Fixed charge per stand per month (30 kl per month average charge)		
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason based on		
2.5 INDUSTRIAL PROPERTIES	Fixed Tariff per Kiloliter	17.30	18.23
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason based on	13 923.00	14 674.84
2.6 VACANT INDUSTRIAL STANDS PROVISO: All vacant Industrial stands, where a Local Municipality Water Supply is available, whether connected to the Local Municipality's water reticulation system or not and irrespective of whether water is used or not.	Water Availability Charge	351.70	370.69
2.7 BUSINESS AND COMMERCIAL	Fixed Tariff per Kiloliter	17.30	18.23
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason based on		
2.8 VACANT BUSINESS STANDS PROVISO - All vacant Business stands, where a Local Municipality Water Supply is available, whether connected to the Local Municipality's water reticulation system or not, and Irrespective of whether water is used or not.	Water Availability Charge	351.70	370.69
2.9 MINING	Same Tariff Framework as Industrial Bulk Tariff	0.00	0.00
2.10 PLACES OF PUBLIC WORSHIP	Same Tariff Framework as Residential Bulk Tariff	0.00	0.00
2.11 AGRICULTURAL LAND	Same Tariff Framework as Residential Bulk Tariff	0.00	0.00
2.12 BED AND BREAKFAST PROVISO: Where the owner of the property personally use it as a residence, use two or more rooms for private use only and does not own more than one property in the jurisdiction of the Municipality, he/she can apply for a rebate applicable, yearly before 30 September of each year.	Same Tariff Framework as Residential Bulk Tariff	0.00	0.00
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason based on	2 246.90	2 368.23
2.13 RAW WATER		5.80	6.11
2.14 TEST OF METER		697.95	735.64
2.15 SPECIAL READING		354.50	373.64
2.16 CONNECTION FEES (New Consumer)		328.25	345.98
2.17 CONNECTIONS AND RECONNECTIONS ALL CATEGORIES	For the use of a connecting pipe: The actual cost of material, labour and transport calculated on the	0.00	0.00
		0.00	0.00
	For the reconstructions of the supply after the supply	562.20	592.56
2.18 TAMPERING BY ILLEGAL CONNECTIONS, BY-PASSING OF METER, METERS OR METERING EQUIPMENT, AND ANY OTHER TAMPERING - ALL CATEGORIES OF USERS, EXCEPT BUSINESS AND INDUSTRIAL	First offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account and penalty fee. Second offence a fixed charge, as determined in the Tariff Schedule, service will be removed until full	0.00	0.00
2.19 TAMPERING BY ILLEGAL CONNECTIONS, BY-PASSING OF METER, METERS OR METERING EQUIPMENT, AND ANY OTHER TAMPERING - BUSINESS AND INDUSTRIAL	First offence, a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account and penalty fee. Second offence, a fixed charge as determined in the	5 525.00 11 050.00	5 823.35 11 646.70

2.20 TAMPERING BY ILLEGAL CONNECTIONS, BY-PASSING OF METER, METERS OR METERING EQUIPMENT AND ANY OTHER TAMPERING - BUSINESS AND INDUSTRIAL	First offence, a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account and penalty fee.	110 500.00	116 467.00
	Second offence, a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account and penalty fee.	276 250.00	291 167.50
	Second offence, a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account and penalty fee.	0.00	0.00
2.21 WATER CONNECTION - ALL CATEGORIES OF USERS	Deposit to be at least twice monthly account. Deposit will remain until owner/tenant fail to pay in Applications will be directly made to the	1 000.00	1 054.00
20 mm Residential connection	Applications will be directly made to the	2 707.25	2 853.44
50 mm Connection		0.00	0.00
		0.00	0.00
Any other connection		0.00	0.00
2.22 ALL CATEGORIES OF USERS	For the use of portable water meter per day or part Opening of covered meters	375.80	396.09
	In terms of Section 76(2) of the Councils water by-laws	343.50	362.05
2.23 BULK SERVICES CONTRIBUTION	Charges as determined per Tariff schedule	181.15	190.93
New township development		0.00	0.00
		0.00	0.00
2.24 WATER METERS NOT ACCESSIBLE FOR READING (COVERED, ETC)	Charges as determined per Tariff schedule	276.25	291.17
2.25 MOVING OF A WATER METERS	Applications will be directly made to the	3 365.40	3 547.13
2.26 INFORMAL SETTLEMENT	A minimum fee is payable based on 30 KL per month	78.75	83.00
Notes:			
(1) The abovementioned charges do not include VAT which should be added.			
3. SEWERAGE	Average increase		
CATEGORIES	DESCRIPTION	2017/2018	2018/2019
3.1 CONNECTION FEES			
ALL CATEGORIES OF PROPERTIES			
Minimum charges payable in respect of any application for connection to the sewer system.	Charges as determined per Tariff schedule	487.75	514.09
3.1.1 In addition to a minimum charge as prescribed in Item 3.1, the following charges shall be payable			
3.1.2 For every 50 m ² or part thereof of the floor area of the basement and ground floor of any building to be served by, or the use of which will, whether directly or indirectly, be associated with the use of the drainage installation.	Charges as determined per Tariff schedule	113.55	119.68
3.1.3 For every 50 m ² or part thereof of the floor area of all other storey of a building as described in sub-item (3.1.2)	Charges as determined per Tariff schedule	52.25	55.07
3.1.4 For any application for an alternation not amounting to a reconstruction of or for additions to an existing drainage installation. For each storey of a building as described in item 3.1.1, 3.1.2 and 3.1.3	Charges as determined per Tariff schedule	108.35	114.20
3.1.5 For every application, in terms of Section 22(2) of the said By-Laws	Charges as determined per Tariff schedule	114.45	120.63
3.1.6 In addition to the above for a 110 mm Sewer connection	Charges as determined per Tariff schedule	2 676.00	2 820.50
3.1.7 In addition to the above for a 150 mm Sewer connection	Charges as determined per Tariff schedule	5 433.20	5 726.59
Household connection	Charges as determined per Tariff schedule	1 104.45	1 164.09
3.2 DRAINAGE FEES	Consumption Level / Charge		
RESIDENTIAL PROPERTIES			
3.2.1 VACANT STANDS PROVISIO - All vacant stands, where a Local Municipality Sewer Supply is available, whether connected to the Local Municipality's water reticulation system or not and Irrespective of whether water is used or not	Charges as determined per Tariff schedule		
3.2.2 For the first 500 m2 of the stand size.		48.85	51.49
For every 100 m2 thereafter or part thereof of the stand size.		7.95	8.38
3.2.2 RESIDENTIAL PROPERTIES	Charges in Blocks, where lowest tariff is equal to cost		
PROVISIO - Residential consumers will be charged for sewer, in accordance with water consumption.	From 0 - 6 Kl per month	4.40	4.64
	From 7 - 10 Kl per month	4.95	5.22
	From 11 - 15 Kl per month	5.55	5.85
	From 16 - 20 Kl per month	6.15	6.48
	From 21 - 25 Kl per month	6.75	7.11
	From 26 - 30 Kl per month	7.30	7.69
	From 31 - 40 Kl per month	7.90	8.33
	From 41 - 60 Kl per month	8.50	8.96
	From 61 - 80 Kl per month	9.10	9.59
	Above 81 Kl per month	9.65	10.50
If no water consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason, based on a minimum of 30 Kl of water usage		

In case of boreholes a minimum fee is payable	A minimum fee (30kl) is payable in case of		
3.2.3 LOW COST HOUSING [RDP]	Same as Residential Bulk Tariff		
If no water consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason, based on a minimum of 30 Kl of water usage		
DRAINAGE FEES	Consumption Level / Charge		
3.2.4 PRIVATE DEVELOPED RESIDENTIAL TOWNSHIP		6.15	0.00
If a Bulk meter service a block of flats or estate, the landlord must apply at the municipality for relief by stating the number of flats or residential properties serviced by such a bulk meter.	The usage must be divided by the number of flats or residential properties in order to obtain average usages, in order to use the tariff applicable		
If no water consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason, based on a minimum of 200 Kl of water usage times the		
3.2.5 INDIGENT RESIDENTIAL PROPERTIES PROVISO : Provided that such owner is a registered indigent as provided for in the Indigent Policy of the Municipality.	Charges in Blocks, where lowest tariff is equal to cost		
	From 0 – 6 Kl per month	Free of Charge	Free of Charge
	From 7 – 10 Kl per month	4.95	5.22
	From 11 – 15 Kl per month	5.55	5.85
	From 15 – 20 Kl per month	6.15	6.48
	From 21 – 25 Kl per month	6.75	7.11
	From 26 - 30 Kl per month	7.30	7.69
	From 31 - 40 Kl per month	7.90	8.33
	From 41 - 60 Kl per month	8.50	8.96
	From 61 - 80 Kl per month	9.10	9.59
	Above 80 Kl per month	9.65	10.17
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason, based	118.50	124.90
3.2.6 RETIRED PERSONS OVER THE AGE OF SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF RESIDENTIAL PROPERTIES THE FOLLOWING:			
Owner with income less than R 2 500 per month	Same Tariff framework as Indigents		
Owner with income less or between R 2 501 and R 3 500	Same Tariff framework as Indigents		
Owner with income less or between R 3 501 and R 5 000	Same Tariff framework as Indigents		
If no consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason, based	148.70	156.73
3.3 CEMETERIES AND CREMATORIUMS PROVISO: Registered in the names of private persons and operated not for gain	Same Tariff Framework as Residential Bulk Tariff		
3.3.1 If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason, based on a minimum of 30 Kl of water usage		
3.4 MUNICIPAL PROPERTIES PROVISO: Properties other than Residential properties and/or properties used for Municipal activities only and/or Vacant land	Same Tariff Framework as Residential Bulk Tariff	4.80	5.06
3.5 PUBLIC SERVICE INFRASTRUCTURE	Not Applicable	0.00	0.00
3.6 PUBLIC BENEFIT ORGANISATIONS PROVISO: Public Benefit Organisations may apply for the exemption of property rates, subject to producing a tax exemption certificate issued by the South African Revenue Services (SARS) as contemplated in Part 1 of the Ninth Schedule of the Income Tax Act, 1962 (No 58 of 1962):	Same Tariff Framework as Residential Bulk Tariff	5.80	6.11
If no consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.	0.00	0.00
3.7.1 ANIMAL WELFARE PROVISO : Property owned or used by institutions/ organisations whose exclusive aim is to protect birds, reptiles and animals on a not-for-gain basis	Same Tariff Framework as Residential Bulk Tariff	6.15	6.48
3.7.2 If no consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.7.3 CHARITABLE INSTITUTIONS PROVISO : Property belonging to not-for-gain Institutions or organisations that perform charitable work	Same Tariff Framework as Residential Bulk Tariff	6.15	6.48
3.7.3.1 If no consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.8.1 CULTURAL INSTITUTIONS PROVISO : Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural Institutions Act, Act 66 of 1988	Same Tariff Framework as Residential Bulk Tariff	6.15	6.48
3.8.1.1 If no consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		

3.8.2 EDUCATIONAL INSTITUTIONS PROVISO : Private Property belonging to educational institutions other than government declared, subsidised or registered by law, including independent schools where such Property is used by registered Independent schools for educational purposes only.	Same Tariff Framework as Residential Bulk Tariff	6.15	6.48
3.8.2.1 If no consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.	0.00	0.00
3.8.3 HEALTH CARE INSTITUTIONS PROVISO : Properties used exclusively as a hospital, clinic and mental hospital, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the municipality other than government declared institutions.	Same Tariff Framework as Residential Bulk Tariff	6.15	6.48
3.8.3.1 If no consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.	0.00	0.00
3.8.4 MUSEUMS, LIBRARIES, ART GALERIES AND BOTANICAL GARDENS PROVISO : Registered in the name of private persons, open to the public and not operated for gain.	Same Tariff Framework as Residential Bulk Tariff	6.15	6.48
3.8.4.1 If no consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.8.5 SPORTING BODIES PROVISO : Property used by an organisation whose sole purpose is to use the property for sporting purposes on a non-professional basis.	Same Tariff Framework as Residential Bulk Tariff	6.15	6.48
3.8.5.1 If no consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.8.6 YOUTH DEVELOPMENT PROVISO : Property owned and/or used by organisations for the provision of youth leadership or development programmes.	Same Tariff Framework as Residential Bulk Tariff	6.15	6.48
3.8.6.1 If no consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.	0.00	0.00
3.8.9 WELFARE INSTITUTIONS PROVISO : Properties used exclusively as an orphanage, non-profit retirement villages; old age home or benevolent institution, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the municipality other than government declared institutions.	Same Tariff Framework as Residential Bulk Tariff	6.15	6.48
3.8.9.1 If no consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.6 PUBLIC ROADS	Not Applicable	0.00	0.00
3.9 COMMUNAL LAND PROVISO : Definition of "Land Reform Beneficiary", as well as the provisions of section 17(1)(a) of the Act, refers.		148.70	156.73
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (30kl) is payable if no consumption is registered in any month due to any reason.		
3.10 INDUSTRIAL PROPERTIES	Fixed Tariff per Kiloliter	7.30	7.69
If no water consumption is registered in any month due to any reason, a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason, based on a minimum of 1000 Kl of water usage.		
The Industrial category will be charged a rate (treatment and conveyance) with an additional levy.	Charges as determined per Tariff schedule		
3.11 BUSINESS AND COMMERCIAL	Fixed Tariff per Kiloliter	7.30	7.69
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason, based		
3.12 MINING	Fixed Tariff per Kiloliter	7.30	7.69
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason, based		
The mining category will be charged a rate (treatment and conveyance) with an additional levy.			
3.11 PLACES OF PUBLIC WORSHIP	Same Tariff Framework as Residential Bulk Tariff		
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason, based	139.50	147.03
3.12 AGRICULTURAL LAND	Same Tariff Framework as Residential Bulk Tariff		
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason, based	139.50	147.03
3.13 BED AND BREAKFAST -PROVISO – Where the owner of the property personally use it as a residence, use two or more rooms for private use only and does not own more than one property in the jurisdiction of the Municipality.	Same Tariff Framework as Residential Bulk Tariff	6.15	6.48
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee (100kl) is payable if no consumption is registered in any month due to any reason.		
3.14 PLACES OF PUBLIC WORSHIP	Same Tariff Framework as Residential Tariff		
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason, based		

3.15 SEALING OF OPENING PER CONNECTION	Cost as determined in the Tariff schedule			
3.16 REMOVING BLOCKAGE IN DRAINS (As per section 13(4) of the Council's Drainage By-laws)	Cost as determined in the Tariff schedule			
3.17 Household connection			869.40	916.35
3.18 BULK SERVICES CONTRIBUTION	Charges as determined per Tariff schedule			
New township development				
3.19 VACUUM TANK SERVICES:				
. For the removal of first 9 Kl, or part thereof	9 Kl,or part	Fixed charge	513.00	540.70
. Thereafter	Per Kl,or part	Fixed charge	51.85	54.65
. Minimum charge	Minimum	Fixed charge	513.00	540.70
Notes:				
(1) The abovementioned charges do not include VAT which should be added.				
4. REFUSE				
Average increase:-				
CATEGORIES	DESCRIPTION	TARIFF	2017/2018 R	2018/2019 R
4.1 REFUSE FEES	Refuse service charge	Fixed monthly charge	125.30	132.44
RESIDENTIAL PROPERTIES				
4.2 LOW COST HOUSING (RDP)	Same as Residential	Fixed monthly charge	125.30	132.44
4.3 PRIVATELY DEVELOPED RESIDENTIAL TOWNSHIP PROPERTIES BULK SUPPLY (INCLUDING FLATS)	Refuse service charge per number of dwellings/Flats	Fixed monthly charge	125.30	132.44
4.4 INDIGENT RESIDENTIAL PROPERTIES – PROVISIO : Provided that such owner is a registered indigent as provided for in the Indigent Policy of the Municipality	Refuse service charge	Fixed monthly charge (50 % of Residential Tariff)	62.65	66.22
4.5 RETIRED PERSONS OVER THE AGE OF SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF RESIDENTIAL PROPERTIES THE FOLLOWING:	Refuse service charge	Fixed monthly charge (50 % of Residential Tariff)	62.65	66.22
4.6 CEMETERIES AND CREMATORIUMS PROVISIO : Registered in the names of private persons and operated not for gain.	Refuse service charge	Not Applicable	0.00	0.00
4.7 MUNICIPAL PROPERTIES PROVISIO : Properties other than Residential properties and/or properties used for Municipal activities only and/or Vacant land	Refuse service charge	Fixed monthly charge	125.30	132.44
4.8 PUBLIC BENEFIT ORGANISATIONS PROVISIO : Public Benefit Organisations may apply for the exemption of property rates, subject to producing a tax exemption certificate issued by the South African Revenue Services (SARS), as contemplated in Part 1 of the Ninth Schedule of the Income Tax Act, 1962 (No 58 of 1962):	Refuse service charge	Fixed monthly charge	125.30	132.44
4.9 PUBLIC ROADS	Refuse charge	Not Applicable	0.00	
4.10 COMMUNAL LAND PROVISIO : Definition for "Land Reform Beneficiary", as well as the provisions of Section 17(1)(n) of the Act, refers	Refuse service charge	Fixed monthly charge per stand	62.65	66.22
4.11 INDUSTRIAL PROPERTIES	Refuse service charge	Fixed monthly charge	758.10	801.31
4.12 BUSINESS AND COMMERCIAL	Refuse service charge	Fixed monthly charge		
. Removal once per week	Refuse charge,per bin	Fixed monthly charge	213.30	225.45
. Removal 5 times per week	Refuse charge,per bin	Fixed monthly charge	464.00	490.44
. Removal of Medical waste	Refuse charge,per bin	Fixed monthly charge	229.80	242.45
4.13 MINING	Refuse service charge	Fixed monthly charge	0.00	
4.14 PLACES OF PUBLIC WORSHIP	Refuse service charge	Fixed monthly charge (50 % of Residential Tariff)	69.55	73.51
4.15 AGRICULTURAL LAND	Refuse service charge	Fixed monthly charge	139.10	147.02
4.16 BED AND BREAKFAST - PROVISIO – Where the owner of the property personally use it as a residence, use two or more rooms for private use only and does not own more than one property in the Jurisdiction of the Municipality	Refuse service charge per bin	Fixed monthly charge	281.60	297.62
4.17 BULK REFUSE REMOVAL (PERMANENT) PER MONTH OR PERIOD	Refuse service charge	Fixed monthly charge	N/A	
. Mass containers, per removal	Removal tariff (6.0 m³)	Per removal	758.15	801.36
. Mass containers, per removal	Removal tariff (5.5 m³)	Per removal	696.80	736.51
. Mass containers, per removal	Removal tariff (3 m³)	Per removal	406.85	430.04
. Mass containers, per removal 3 times per week	Removal tariff (1.75 m³)	Fixed monthly charge	3 140.85	3 319.87
. Mass containers, per removal 5 times per week	Removal tariff (1.75 m³)	Fixed, per removal	5 249.80	5 548.82
4.18 BULK REFUSE PERMANENT(HIRE Tariff)				
. Mass containers, per month:	Hire tariff (6m³)	Fixed charge	433.25	433.00
. Mass containers, per occasion:	Hire tariff (5.5m³)	Fixed charge	254.85	269.37
. Mass containers, per month:	Hire tariff (3+4 m³)	Fixed charge	254.85	269.37
4.19 DUMPING OF REFUSE:LEEUPORT LANDFILL SITE				
. Vehicles with capacity	From 0 - 1,000 Kg	No charge	0.00	
. Vehicles with capacity	From 1001 - 5,000 Kg	Fixed charge	96.40	101.89
. Vehicles with capacity	Above 5,000 Kg	Fixed charge	180.70	190.99
. Persons outside municipal area	Per load	Fixed charge	301.15	
. Soil and other material, suitable for covering disposal site	Suitable for site	No charge	0.00	0.00
4.20 REFUSE COMPACTED	I T O Section (7)(1) of the By-laws, placed in an appropriate disposable container	Removal tariff per (0,084 m3)	128.70	136.03
4.20.1REFUSE COMPACTED	I T O Section (7)(1) of the By-laws, placed in an appropriate disposable container	Removal of contents as per container unit per m3	196.40	207.01

4.21 SPECIAL REMOVAL:BUILDING OR BULK REFUSE	Removal per 6m3		500.80	527.84
4.22 GARDEN REFUSE	Removal per 6m3		266.85	282.06
4.23 COLLECTION & DESTRUCTION OF FOODSTUFF	Removal per 6m3		739.30	781.44
4.24 REDUNDANT VEHICLES	Per vehicle		989.70	1 046.11
4.25 REMOVAL OF UNLAWFULLY DUMPED REFUSE	Removal per 3m3		823.85	870.80
4.26 REMOVAL AND DISPOSAL OF DEAD ANIMALS:				
. Horses,mules,cattle and donkeys	Per carcass	Fixed charge	743.70	786.09
. Calves,foals,goats,sheep and pigs	Per carcass	Fixed charge	290.25	306.79
. Dogs and cats	Per carcass	Fixed charge	84.60	89.42
4.27 ILLEGAL DUMPING OF REFUSE per offence		Fixed charge	5 650.00	5 972.05
4.28 ILLEGAL DUMPING OF REFUSE per offence		Fixed charge	5 650.00	158.55
4.29 Application and processing fees for waste disposal permit	Fixed charge			158.55
4.29 Application and processing fee for trade licences	Fixed charge			1 691.20
4.30 Business waste including bulk containerised waste	Amount to be paid by certificate holder whose head office operations are within Emalahleni	Fixed charge per annual		3 171.00
4.30 Business waste including bulk containerised waste	Amount to be paid by certificate holder whose head office operations are outside Emalahleni	Fixed charge per annual		5 285.00
4.30 Bulk industrialised non-toxic waste	Amount to be paid by certificate holder whose head office operations are within Emalahleni	Fixed charge per annual		3 171.00
4.30 Bulk industrialised non-toxic waste	Amount to be paid by certificate holder whose head office operations are outside Emalahleni	Fixed charge per annual		5 285.00
4.30 Recyclable waste	Amount to be paid by certificate holder whose head office operations are within Emalahleni	Fixed charge per annual		2 114.00
4.30 Recyclable waste	Amount to be paid by certificate holder whose head office operations are outside Emalahleni	Fixed charge per annual		5 285.00
4.30 Building waste	Amount to be paid by certificate holder whose head office operations are within Emalahleni	Fixed charge per annual		1 057.00
4.30 Building waste	Amount to be paid by certificate holder whose head office operations are outside Emalahleni	Fixed charge per annual		3 171.00
Notes:				
(1) The abovementioned charges do not include VAT,which should be added.				
(2) Any service not provided for above,will be calculated at cost plus 10 %.				
(3) Emalahleni Local Municipality reserves the right to refuse the rendering of any service,if the rendering thereof is unpractical.				
In terms of section 75A of the Local Government Municipal Systems Act, No. 32 of 2000, it is hereby notified that Tariff is applicable to all consumers within the area of the Local Council with exception where Eskom is the direct supply authority. If any doubt in respect of the correct tariffs applicable to a consumer, the ruling of the Council will be final.the Local Municipality of Emalahleni, has by special resolution, determined the charges for the supply of electricity, as set out hereunder, with effect from the 01 July 2013-Consumer accounts:				
5. ELECTRICITY				
Average Increase:		2017/2018		2016/2017
CATEGORIES	DESCRIPTION	R		R
5.1 COMMERCIAL AND BUSINESS:				
5.1.1 VACANT STANDS:				
PROVISO - All vacant commercial stands, where a Local Municipality Electricity Supply is available, whether connected to the Local Municipality's electricity reticulation system or not and irrespective of whether electricity is used or not.		Fixed charge	299.95	320.47
5.1.2.1 SMALL LOW VOLTAGE SUPPLY (COMMERCIAL AND BUSINESS)				
Single Phase		(Sept - May)	Low Demand	0.0966
		(June - Aug)	High Demand	1.7845
				0.10
				1.91

A service charge, whether electricity is consumed or not, per metering point as determined per the Tariff Schedule.	Fixed charge	Fixed charge	1 904.5957	2 034.87
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum energy charge for 2000 units is payable if no consumption is registered in any month due to any reason			
Low Voltage - 3 Phase (240 - 380V) Without a KVA Meter	(Sept - May)	Low Demand	0.0966	0.10
	(June - Aug)	High Demand	1.7845	1.91
A service charge, whether electricity is consumed or not, per metering point as determined per the Tariff Schedule.	Fixed charge	Fixed charge	1904.5957	2 034.87
Low Voltage - 3 Phase (240 - 380V) With a KVA Meter	(Sept - May)	Low Demand	0.8713	0.93
	(June - Aug)	High Demand	1.4997	1.60
	KVA Demand Charge	Low & High Demand	194.6927	208.01
A service charge, whether electricity is consumed or not, per metering point as determined per the Tariff Schedule.	Fixed charge	Fixed charge	1904.5957	2 034.87
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason based on			
5.1.2.2 Medium Voltage Industrial - 6.6 - 11 Kv	(Sept - May)	Low Demand	0.8713	0.93
	(June - Aug)	High Demand	1.4182	1.52
	KVA Demand Charge	Low & High Demand	119.7080	127.90
	KVA Network Charge	Network Charge	53.5176	57.18
A service charge, whether electricity is consumed or not, per metering point as determined per the Tariff Schedule.	Fixed charge	Fixed charge	1 904.60	2 034.87
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum fee is payable if no consumption is registered in any month due to any reason based on			
5.1.2.3 TAMPERING BY ILLEGAL CONNECTIONS, BY-PASSING OF METER, METERS OR METERING EQUIPMENT, AND ANY OTHER TAMPERING - BUSINESS AND INDUSTRIAL	First offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account and penalty fee.		101 880.0000	108 848.59
	Second offence a fixed charge as determined in the		254 700.0000	272 121.48
5.1.3 Key Customers (Time of Use)				
			0.0000	0.00
5.1.3.1 LOW SEASON ENERGY CHARGES	Peak	Fixed charge	1.1716	1.25
	Standard	Fixed charge	0.8150	0.87
	Off peak	Fixed charge	0.5603	0.60
5.1.3.2 HIGH SEASON ENERGY CHARGES	Peak	Fixed charge	3.4130	3.65
	Standard	Fixed charge	1.1207	1.20
	Off peak	Fixed charge	0.6622	0.71
5.1.3.3 OTHER CHARGES	Basic Monthly	Fixed charge	6 541.9186	6 989.39
	Reactive Energy Charge	Fixed charge	15.1801	16.22
	Energy Demand Charge	Fixed charge	32.8563	35.10
	Network Capacity Charge	Fixed charge	17.3196	18.50
	TX Network Charge	Fixed charge	8.6598	9.25
	Excessive Reactive Energy Charge	Fixed charge	0.1528	0.16
5.2 DOMESTIC CONSUMERS				
VACANT STANDS				
PROVISO - All vacant residential stands, where a Local Municipality Electricity Supply is available, whether connected to the Local Municipality's electricity reticulation system or not and irrespective of whether electricity is used or not	Fixed charge	Fixed charge	299.95	320.47
INDIGENT RESIDENTIAL PROPERTIES- PROVISO: Provided that such owner is a registered Indigent as provided for in the Indigent Policy of the Municipality	The first 50 Kwh free		0.00	0.00
	51-350 Kwh		1.100	1.18
	351-800 Kwh		1.50	1.60
	801>		1.75	1.87
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum energy charge for 600 units is payable if no consumption is registered in any month due to			
The following charges shall be payable, per month:				
(a) Less than 600 units per metering point as determined per the Tariff Schedule.	Fixed Charge	Fixed Charge	1.5725	1.68
(b) More than 600 units per metering point as determined per the Tariff Schedule.	Fixed Charge	Fixed Charge	1.3888	1.48
(c) A service charge, whether electricity is consumed or not, per metering point as determined per the Tariff Schedule.	0 - 600	KWH	218.8382	233.81
	601>	KWH	409.65	437.67
If no consumption is registered in any month due to any reason a minimum fee is payable	A minimum energy charge for 1200 units is payable if no consumption is registered in any month due to			
5.2.1 Pre-Paid Metering Residential (Vat Included)	Fixed Charge	Fixed Charge	1.90	2.03
A service charge, whether electricity is consumed or not, per metering point as determined per the Tariff Schedule.	0 - 600	KWH	218.85	233.82
	601>	KWH	409.65	437.67

If no consumption is registered in any month due to any reason a minimum fee is payable (Unmetered)	A minimum energy charge for 1200 units is payable if no consumption is registered in any month due to any reason.			
5.2.2 LOW COST HOUSING [RDP]	Same as Domestic Supply	Same as Domestic Supply		
5.2.3 TAMPERING BY ILLEGAL CONNECTIONS, BY-PASSING OF METER, METERS OR METERING EQUIPMENT, AND ANY OTHER TAMPERING-ALL CATEGORIES OF USERS EXCEPT BUSINESS AND INDUSTRIAL	First offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account and penalty fee.		5 094.00	5 442.43
	Second offence a fixed charge as determined in the Tariff schedule, service will be removed until full settlement of outstanding account and penalty fee.		10 188.00	10 884.86
5.2.4 RETIRED PERSONS, OVER THE AGE OF SIXTY (60) AND DISABLED PERSONS WHO ARE REGISTERED OWNERS OF RESIDENTIAL PROPERTIES	Same as Domestic Supply	Same as Domestic Supply		
5.3 BODY CORPORATES OR RESELLING AGENTS	Same as Domestic Bulk	Fixed charge		
5.4 BED AND BREAKFAST	Same as Domestic Bulk	Fixed charge		
5.5 PUBLIC BENEFIT ORGANISATIONS PROVISO : Public Benefit Organisations may apply for the exemption of property rates, subject to producing a tax exemption certificate issued by the South African Revenue Services (SARS) as contemplated in Part 1 of the Ninth Schedule of the Income Tax Act, 1962 (No 58 of 1962):	Same as Domestic Bulk	Fixed charge		
5.5 PLACES OF PUBLIC WORSHIP	Same as Domestic Bulk	Fixed charge		
5.6 PRIVATE DEVELOPED RESIDENTIAL TOWNSHIP PROPERTIES BULK SUPPLY, including FLATS	Same as Domestic Bulk	Fixed charge		
5.7 CEMETERIES & CREMATORIAL PROVISOS: Registered in the names of private persons and operated not for gain.	Same as Domestic Bulk	Fixed charge		
5.8 TARIFF FARMING SUPPLY	Same as Domestic Supply	Same as Domestic Supply		
5.9 SUNDRY CHARGES				
5.9.1 Reconciliation of Consumer Account			2 193.25	2 343.27
5.9.2 Connection fees:	New Cons - Finals	Office hours	505.15	539.70
	Pre-Paid, First meter installed		725.80	775.44
	New Connections- Change of Consumer		1 388.80	1 483.79
5.9.3 ELECTRICITY DEPOSITS:	Deposit homes (Owners)	Water		0.00
		Electr		0.00
	Deposit flats (Owners)	Water		0.00
	Deposit homes (Tenants)	Water		0.00
		Electr		0.00
	Deposit flats (Tenants) 1304.8	Water		0.00
	Deposit-Homes and Flats (Pre-Paid installations)	Water		0.00
	Deposit Businesses (Minimum) 2608.44	Water		0.00
	Maximum deposit on businesses to be calculated to equal 3 months Electricity Consumption.	Electr		0.00
	Builders	Water		0.00
	Sub-Economic	Water		0.00
	CHURCH, SPCA, SANTA, Sport Clubs etc	Water		0.00
	Private Schools, Creches & Nursery Schools	Water		0.00
		Electr		0.00
	Pensioners Qualifying for a rebate on Ass Rates	Water		0.00
		Electr		0.00
	Elderly People in Old Age Homes	Water		0.00
	Indigents	Water		0.00
	Electrical Gates	Water		0.00
	Three phase connections must be calculated 0	0.00		0.00

5.9 Re-Connection Fees (Defaulters)	Indigent	217.35	232.22
	Office hours re-connection	607.20	648.73
	Pole Re-Connection	801.45	856.27
	All after hours re-connection	896.55	957.87
	Cable Re-Connection	1 378.45	1 472.74
	Normal		
	Indigent	978.10	
	Complete Cable Removal (Ripp)	1 799.90	1 923.01
	Normal		
	Indigent	1 199.50	1 281.55
5.10 Testing of Meters	Circuit Breaker Re-Connection	611.30	653.11
	Pre-Paid Coupon	322.65	344.72
	Consumer Request	323.70	345.84
	Office Hours		
5.11 Special Reading of Meters	Single Phase	690.15	737.36
	Three phase	1 139.70	1 217.66
	Pre-Paid	322.65	344.72
5.12 Complaints	On request of Consumer	323.70	345.84
	For attending of a complaint i.r.o. Elect. Supply		
	Office Hours	510.10	544.99
	After Hours	637.15	680.73

Note: The above-mentioned tariffs exclude VAT except where indicated otherwise.

OTHER TARIFFS RELATED TO CONSUMER ACCOUNTS/RESIDENTS		Average Increase -	2018/2019
CATEGORIES	DESCRIPTION	2017/2018	
6.1 Issuing of Clearance Certificates+Duplicates	Issued in terms of Section 118(1) of the Municipal Systems Act (MSA)	2.45	2.58
6.2 Issuing of Clearances-Information Fees	As per Cost schedule	153.25	161.53
6.3 Issuing of Valuation Certificate	Per Certificate issued	31.50	33.20
6.4 Issuing of Valuation Certificate-Duplicate	Per Duplicate certificate issued	31.50	33.20
6.5 Issuing of Valuation Roll-Copies or extracts	R 2.25 per page, with a maximum of	1 274.70	1 343.53
6.6 Interim Valuations and Consolidations	Per Application for Subdivision/Consolidation/Rezoning	198.00	208.69
6.7 Address Lists-Business and Residential	R 2.25 per page, with a maximum of	1 274.70	1 343.53
6.8 Municipal Voters' Roll	Per Voters' Roll	1 274.70	1 343.53
6.9 Information on Town Planning Scheme	Per request	31.50	33.20
6.10 Information Fees - A 4 page (Printed)	Per Page-Section 18 (3) of Ordinance 15 of 1986	1.85	1.95
6.11 Information Fees - A 3 page (Printed)	Per Page-Section 18 (3) of Ordinance 15 of 1986	3.00	3.16
6.12 Information Fees - B 3 page (Printed)	Per Page-Section 18 (3) of Ordinance 15 of 1986	3.20	3.37
6.13 Information Fees-Computer readable	On Stiffy Disk	22.30	23.50
6.14 Information Fees-Computer readable	On CD-Rom	33.40	35.20
6.15 Information Fees-Audio record	Per record requested	76.15	80.26
6.16 Information Fees-Compact Disk (CD)	Per compact disk	178.75	188.40
6.17 To search for "Record of Disclosure"	Per record requested	44.55	46.96
6.18 Information on Properties, situated within the Municipality	Per request	17.65	18.60
6.19 For endorsement on "Declaration by Purchaser" forms	Per endorsement	31.50	33.20
6.20 Information by means of the Deeds Registration Service	Per request	99.25	104.61
6.21 For Monthly Building Statistics and Schedule of approved plans	Per copy of return	35.10	37.00
6.22 Request Fee	Per request - Section 22(1) of the Act	136.65	144.03
6.23 Plan of Town/City	Per Plan or Copy requested	31.50	33.20
6.24 Administration fee on Unpaid cheques-As per Absa-Tariffs	Per Unpaid Cheque, returned to Council(Including VAT)	74.25	78.26
6.25 For issuing of Pre-Paid card	For Each action taken	294.05	309.93
6.26 For any record or extract, not specifically provided for in these By-Laws	Per Duplicate Pre-Paid card Issued	35.10	37.00
6.27 For issuing of a Weigh-Bridge certificate	Per Certificate issued	35.10	37.00
6.28 For each copy of an accident report, compiled by a member of the Traffic Department of Council	For each copy of a report	127.70	134.60
6.29 Minimum deposit for a copy of a tender specification, for a maximum of 100 pages, and R1.80 per page thereafter.	Per Tender Specification + R1.80 per page, after 100 Pages	455.40	479.99
6.30 SMS - Charge per customer, for balance enquiries on Consumer accounts	Per SMS	7.65	8.06
6.30 Interest on arrear accounts - Interest to be Increase/decrease according the CPI rate as on the 1st July fix for the whole financial year.			

Note: The above-mentioned tariffs exclude VAT except where indicated otherwise.

OTHER SERVICES		Average Increase -	2018/2019
CATEGORIES	DESCRIPTION	2017/2018	
7. RESORT AND NATURE RESERVE-WITBANK DAM.			

7.1 RECREATION RESORT:	High Season: 01 September to 30 April			
	Adults - Over Weekends, Per Person	60.00	63.24	
	Children - 2 to 11 years : Weekends, Per Child	17.65	18.60	
	Mountain Bikers - Per person	39.40	41.53	
	Chalet Accommodation :	1 500.00	1 581.00	
	Recreation Hall		0.00	
	Boat Club		0.00	
	Handling fee		0.00	
	Cars/LDV/Combi - Weekends	59.15	62.34	
	Boats without engines	59.15	62.34	
	Motorboat	200.00	210.80	
	Pensioners day visiting- With year ticket	No Charge	No Charge	
	Breaking Deposit - Payable on Occupation Date	990.00	1 043.46	
	Low Season : 01 May to 31 August			
	Adults	50.00	52.70	
	Children - 2 to 11 years	Free of Charge	Free of Charge	
	Mountain Bikers - Per person	9.30	9.80	
	Chalet Accommodation :	1 000.00	1 054.00	
	Recreation Hall		0.00	
	Boat Club		0.00	
	Handling fee		0.00	
	Mountain Bikers - Per person	39.40	41.53	
	Car/LDV/Combi	Free of Charge	Free of Charge	
	Boats - Without engines	Free of Charge	Free of Charge	
	Motorboats	150.00	158.10	
	Pensioners day visiting - With Yearly ticket	Free of Charge	Free of Charge	
		Fishing License		0.00
		Season Ticket only 5 registered individuals per vehicle		0.00
		Event		0.00
		Handling fee		0.00
		Residential House Unit		0.00
		Residence Hostel		0.00
	CAMPING AND TENTING - Holiday Park : High Season:	Breaking Deposit - Payable on Occupation Date	990.00	1 043.46
		1 - 4 Adults	350.00	368.90
		1 - 4 Children	157.60	166.11
		Extra Motor	65.05	66.56
		Extra Boat,without engine	59.15	62.34
		Motorboat	68.95	72.67
		Pensioners day visiting - With Yearly ticket	No Charge	No Charge
		Pensioners camping - With Yearly ticket	No Charge	No Charge
	CAMPING AND TENTING - Holiday Park : Low Season:	1 - 4 Adults	300.00	316.20
		1 - 4 Children	157.60	166.11
		Extra Motor	65.05	66.56
Extra Boat,without engine		59.15	62.34	
Motorboat		68.95	72.67	
Pensioners day visiting - With Yearly ticket		No Charge	No Charge	
Pensioners camping - With Yearly ticket		No Charge	No Charge	
7.2 NATURE RESERVE				
A) Tariffs for Day visitors:				
1. ADMISSION CHARGES:				
High Season: 01 September to 30 April				
a) (i) Hikers - Adults	Per person	50.00	52.70	
(ii) Hikers - Children	Per child	17.75	18.71	
(iii) Hikers - Mountain Bikers	Per person	50.00	52.70	
Low Season : 01 May to 31 August				
a) (i) Hikers - Adults			0.00	
(ii) Hikers - Children		17.75	18.71	
(iii) Hikers - Mountain Bikers			0.00	
b) (i) Group of scholars (Minimum of 10,Maximum of 20)	Adults	39.40	41.53	
(ii) Group of scholars (Minimum of 10,Maximum of 20)	Children	7.25	7.64	
c) (i) Fund raising events (Big Walk)	Adults	19.80	20.87	

(II) Fund raising events (Big Walk)	Children	3.60	3.79
d) (i) Escorted hiking tours for hikers (Max = 20 People)	Adults	39.40	41.53
(II) Escorted hiking tours for hikers (Max = 20 People)	Children	27.65	29.14
e) (i) Night Drives	Adults	78.85	83.11
(ii) Night Drives	Children	39.40	41.53
f) Key Deposit-Refundable	Per Stay-Over	397.30	418.75
g) Admission-Vehicles	Per Vehicle	59.15	62.34
B) ACCOMMODATION:			
1.Environmental Educational Centre:			
a) Group of Scholars			
(i) Emalaheni Schools - Adults	Per Adult	120.40	126.90
(ii) Emalaheni Schools - Children	Per Child	24.30	25.61
(iii) Schools,other than Emalaheni Schools	Per Adult	130.10	137.13
(iv) Schools,other than Emalaheni Schools	Per Child	26.25	27.67
(v) Other Groups	Per Adult	130.10	137.13
(vi) Other Groups	Per Child	26.25	27.67
b) Donor Groups:			
(i) Per Person	Per Adult	65.05	68.56
(ii) Per Person	Per Child	38.80	40.90
c) Maximum persons permitted	18 People	0.00	0.00
(Supervisors+Instructors included)			
d) Accommodation - Vehicles	Per Vehicle	59.15	62.34
e) Key Deposit - Refundable	Per Visit	397.30	418.75

2. ACCOMMODATION - BUSH CAMP:			
a) Group of Scholars			
(i) Emalaheni Schools - Adults	Per Adult	130.10	137.13
(ii) Emalaheni Schools - Children	Per Child	26.25	27.67
(iii) Schools,other than Emalaheni Schools	Per Adult	130.10	137.13
(iv) Schools,other than Emalaheni Schools	Per Child	26.25	27.67
b) Donor Groups:			
(i) Per Person	Per Adult	65.05	68.56
(ii) Per Person	Per Child	38.80	40.90
c) Maximum persons permitted	15 People	0.00	0.00
(Supervisors+Instructors included)			
d) Accommodation - Vehicles	Per Vehicle	59.15	62.34
e) Key Deposit - Refundable	Per Visit	397.30	418.75
Note:The above-mentioned tariffs exclude VAT,except where indicated otherwise.			

MUNICIPAL TRADING MARKETS		Average Increase -		2016/2017
CATEGORIES	DESCRIPTION	2017/2018		R
8.1 TRADING LICENCES				
Fruits and Vegetables	Fixed, per Month	59.70		83.33
Cosmetics,Mirrors,Combs	Fixed, per Month	79.50		100.00
Clothes, shoes, bags, and belts	Fixed, per Month	129.25		166.00
Caravan selling food	Fixed, per Month	79.50		120.00
Plants, Flowers, Pictures	Fixed, per Month	79.50		100.00
Day hawkers permit(new) per day				500.00
8.2 FRESH PRODUCE MARKET				
Market Trolleys (Large)		5.55		5.70
Rental - Cold Storage	Per day or per week	P/D	155.55	165.20
Rental - Cooling Chamber	Per day	P/D	4 958.10	5 265.50
Permit Fees	Per Month	P/M	973.20	1 033.54
Ticket Fees	Market Agents	P/Agent	9.40	9.64
Store Rooms - Rental	Issue Customer Number	P/Unit	371.25	394.27
Offices - Rental	Per month	P/M	1 497.45	1 590.30
Cafeteria No.1 - Rental	Per month	P/M	4 176.75	4 435.71
Naspaal - Rental	Per month	P/M	990.00	1 051.38
Computer-Rental	Per month	P/M	0.50	0.53
Cafeteria No.2 - Rental	Per Transaction	P/Unit	5 197.75	5 520.00
* Request from Market Master, not to increase				0.00
General Note: VAT is not included in the Above-mentioned Tariffs, and should be included.				

MUNICIPAL PLANNING		Average Increase -		2016/2017
CATEGORIES	DESCRIPTION	2017/2018		R
9.1 Advertisement on permanent signs (On Contract):				
Application Fee	Per Application	608.35		693.50
0-3 m2 size	Per Application	541.75		617.60
Additional per m2,above 3 m2	Per Application	185.35		211.30
Illuminated	Per face	495.00		564.30
Illuminated on permanent contract	Per face	541.75		617.60
9.2 Advertisement on Temporary Signs-Period of 14 Days	Banners-Per Banner	216.70		247.03
9.3 Advertisements - Estate Agents Registration	Per Annum-Only for "For Sale" and "To Let" boards	2 453.60		2 797.10
9.4 LAND DEVELOPMENT APPLICATIONS				
9.4.1 Township Establishment				
9.4.1.1 Application for Township Establishment	Per Application	13 351.65		15 220.88
9.4.1.2 Amendment or Cancellation of general plan township	Per Application	4 050.80		4 617.90
9.4.1.3 Extension of Boundaries of a Township	Per Application	13 351.65		15 220.88
9.4.2 Amendment schemes				
9.4.2.1 One Erf	Per Application	5 428.05		6 187.98
9.4.2.1 Every Erf Additional to the first Erf	Per Application	589.50		672.05
9.4.3 Consolidation	Per Application	294.01		335.17
9.4.4 Removal, amendment, suspension of a restrictive condition	Per Application	0.00		0.00

9.4.4.1 Removal, amendment, suspension of a restrictive condition or absolute condition, servitude or reservation against the title of the land	Per Application	620.00	702.80
permanent closure of public spaces			0.00
approval or amendment of constitution of owners association			0.00
section 84 and 86 certificate or for issuing of any other certificate ITO SPLUMA			0.00
9.4.5 Amendment or cancellation of a general plan of a Township	Per Application	0.00	0.00
9.4.5.1 Amendment or cancellation of a general plan of a Township	Per Application	1 870.85	2 132.80
9.4.6 Subdivision		0.00	0.00
9.4.6.1 Division of a Farm	Per Application	1 290.40	1 471.05
9.4.6.2 Subdivision in a Township	Per Application	1 290.40	1 471.05
9.4.6.3 Additional for every stand over 5 amendment or cancellation of subdivision /consolidation plan	Per Application	51.80	59.10
9.5 Land Use Applications		1 755.00	2 132.80
9.5.1 Consent Uses	Per Application	2 580.80	2 941.20
9.5.5 Home Business	Per Application	775.95	884.60
9.5.2 The Removal amendment or suspension of a restrictive title condition relating to the density of residential development, temporary use	Per Application	620.00	702.00
9.5.3 Temporary Use: prospecting rights	Per Application	1 375.15	1 567.70
9.5.4 Temporary Use: other rights	Per Application	935.71	1 066.70
			0.00
9.5.6 Material amendments to original application prior to approval/refusal	Per Application	50% of original application fee	50% of original application fee
9.6 MISCELLANEOUS FEES		0.00	0.00
9.6.1 Relaxation of building line	For each Application	1 270.65	1 448.85
9.6.2 Extension of validy period	Business from Home	1 263.20	1 440.05
9.6.3 Public hearing and inspection	Per Application	3 710.75	3 911.13
9.6.4 Reason for decision of municipal planning tribunal, land development officer or appeal authority	Per Application	1 885.75	2 149.80
9.6.5 Re-issuing of any notice of approval of any application	Per Application	273.95	312.30
9.6.6 Deed search and copy of the title deed	Per Application	173.75	198.10
9.6.7.1Public Notice and advertisements in the legal section of the paper	Per Application	1 698.15	1 789.85
9.6.7.1Public Notice and advertisements in the body of the paper	Per Application	3 057.30	3 222.39
Council land			0.00
application to lease			0.00
application to purchase			0.00
9.7 A3 Plan Book	Size A3		
9.7.1 eMalahleni	Size A3	128.35	155.95
9.7.2 Kwa-guqa	Size A3	107.80	131.01
9.8 Statistics	Per Page of Information	29.53	35.92
9.9 Photo Copies - For information concerning Spatial Planning purposes only		29.65	31.25
	Size A0	257.95	313.51
	Size A1	207.00	251.57
	Size A2	103.50	125.78
	Size A3	51.75	62.89
	Size A4	39.30	47.75
9.10 Photo Copies - On Paper			
	Size A0	77.40	94.02
	Size A1	38.50	46.90
	Size A2	26.20	31.98
	Size A3	13.10	15.99
	Size A4	5.25	6.39
9.11 Photo Copies - On Film			
	Size A0	230.60	280.30
	Size A1	115.30	121.53
	Size A2	57.65	60.76
	Size A3	48.50	49.01
	Size A4	26.20	27.61
9.12 Surveyor General-Diagrams			
	Size A0	262.00	280.35
	Size A1	129.00	140.07
	Size A2	65.50	70.35
	Size A3	52.85	56.49
	Size A4	39.35	31.87
9.13 Aerial Photographs			
	Size A0	232.55	318.41
	Size A1	117.90	156.80
	Size A2	51.75	79.95
	Size A3	13.10	64.22
	Size A4	10.36	47.97
9.14 Town Planning Fees	Total area of Emalahleni	237.60	250.43
LUMS	Total area of Emalahleni	309.85	326.58
Scheme Regulations per set	Total area of Emalahleni	711.00	749.39
Search Fees per Erf	Total area of Emalahleni	28.80	62.89
SDF Hard Copy	Total area of Emalahleni	245.65	288.48

SDF in electronic format	Total area of Emalahleni	90.20	109.60
9.15 Zoning Certificate	Total area of Emalahleni	98.30	103.61
CONTRAVENTION/ FINES			0.00
ILLEGAL LAND USE			6 076.20
Note: All tariffs exclude VAT, which should be added.			0.00

B. BUILDING CONTROL FEES		Average increase	2017/2018	2018/2019
CATEGORIES	DESCRIPTION		R	R
10.1 Approval of Building Plan	Minimum Charge, in respect of every Building Plan		346.50	389.93
10.1.1 Additional Fees	For the first 200 m2 of the area		32.20	36.23
10.1.2 Additional Fees	For any portion of the area, in excess of the first 200m2		17.25	19.38
10.2 Approval of Plans-Structural Fees	Per m2 of area defined		4.05	4.27
10.3 Alterations - New Buildings	Minimum Charge plus 10.1.1 and 10.1.2		346.50	389.93
10.4 Alterations - Existing Buildings	R 19.75 for every R500.00 with minimum		346.50	389.93
10.5 Alterations - Illegal	Per Room, or Subdivision of Rooms		6 187.75	6 962.93
10.6 SDP - Fees	Basic Fee		811.90	913.58
10.6.1 SDP - Fees	Group Housing, Flats		315.60	355.15
10.6.2 Additional	Per m2 of area defined		3.00	3.42
10.7 Sewer Plan Fees	Minimum Charge, for every 50m2 or part thereof		78.85	88.70
10.7.1 Sewer Plan Fees	Basic Fee		131.45	147.95
10.8 Road Crossings	Per m2 of area defined		375.90	423.02
10.9 Vodacom Mast	Per Mast		2 636.00	2 966.21
Note: Tariffs exclude VAT, which should be added.				

C. FIRE FIGHTING SERVICES		Average increase	2017/2018	2018/2019
CATEGORIES	DESCRIPTION		R	R
11.1 Services Within Urban Area:				
a) Fixed Charge	Per Call		188.90	220.00
b) Service Vehicle	Per hour or part		163.10	200.00
c) Emergency Vehicle	For the 1st hour, or part thereof		304.25	350.00
d) Portable pump	Per hour or part		228.60	270.00
e) Personnel	Per man, per hour or part thereof		173.05	200.00
f) Replacement costs of consumable material (Foam, powder, etc)	At Current Cost Tariff of Council	At Cost		At Cost
11.2 Services Outside Urban Area:				
a) Fixed Charge	Per Call		1 278.60	1 500.00
b) Service Vehicle	Per hour or part, or part thereof		160.35	180.00
c) Emergency Vehicle	For the 1st hour or part		304.25	350.00
d) Emergency Vehicle - Running costs	Per kilometer		17.90	21.00
e) Portable pumps	Per man, per hour, or part thereof		173.05	200.00
f) Special equipment	Per item		188.10	220.00
g) Personnel	Per hour or part, or part thereof		171.10	197.00
h) Replacement costs	Consumable materials	Replacement		Replacement
11.2.1 Fire Brigade Service - Humanitarian	Civil disturbances, Riots, Natural disasters, or humanitarian services	Free		Free
11.2.2 Other Services:				
a) The use of an air compressor	Per hour or part		379.85	437.00
b) Fire prevention inspections				
- Re - Inspections	Per Re - inspection		188.90	220.00
c) Public buildings	Registration Certificate		115.35	300.00
d) Leasing of equipment	Per hour, or part thereof		188.90	300.00
11.2.3 Special Services:				
11.3 Attendance of a Fire Officer, in terms of the Standard By-Laws, relating to Fire Brigade Services.	Per entertainment or recreational gathering (Per hour or part thereof)		143.25	300.00
11.4 SEALING OF HYDRANT AND HOSE REELS:				
11.4.1 Private hydrants and hose and reels	As determined from time to time by the Chief Fire Officer		0.00	200.00
11.4.2 For the resealing of a hydrant, where the seals have been broken	Owner responsible - Per hydrant		79.50	92.00
11.4.3 Service and resealing of fire brigade equipment:				
(a) Testing and sealing of hose reels	Per Hose reel		115.35	150.00
(b) Testing of fire hoses	Per Fire hose		79.50	92.00
(c) Fitting of cap - pieces	Per Cap - piece		79.50	92.00
(d) Patching of fire hose	Per Fire hose, per patch		93.55	110.00
(e) Refilling of a fire extinguisher, up to a 9 Kg/9 Litre	Capacity per extinguisher, Cost of material plus		115.35	150.00
11.4.4 Fire fighting and First-Aid:				
(1) (a) Fire Fighting course	Per person		630.40	800.00
(b) Consumable material	Actual Cost	Cost		Cost
(2) (a) Companion Support Course	Per person		379.85	450.00
(b) Consumable material	Actual Cost	Cost		Cost

Note: Tariffs exclude VAT, which should be added.			
11.4.5 Flammable Liquid Tariffs-Including VAT:		Including VAT:	Including VAT:
(a) Premises-Storage of Flammable Liquid	Annual Permit Registration Fee-Per Premise	326.70	400.00
(b) Bulk Depots-Flammable Liquid plus LP Gas	Annual Permit Registration Fee-Per Depot	446.80	550.00
(c) Service Stations	Annual Permit Registration Fee-Per Service Station	362.60	420.00
(d) Premises storage-LP Gas	Annual Permit Registration Fee-Per Premise	326.70	400.00
(e) LP Gas-Distribution Sites	Annual Permit Registration Fee-Per Premise	362.60	420.00
(f) Spray rooms-Flammable liquid store per site	Annual Permit Registration Fee-Per Site	319.30	370.00
(g) Transport permit-Per Tanker/Transport vehicle	Annual Permit Registration Fee-Per Tanker/Vehicle	319.30	370.00
Note: The above-mentioned tariffs exclude VAT, except for Section 11.4.5 (Flammable Liquids), which already include VAT.			
12. CULTURAL CENTRE AND COMMUNITY HALLS:		Average Increase:-	2018/2019
CATEGORIES	DESCRIPTION	2017/2018	
12.1 City Hall (Civic Centre) - Rentals (Per Day)			
12.1.1 Balls, Dances, Weddings + Other Receptions:			
During the Morning or Afternoon	From 09h00 to 13h00; or 14h00 to 18h00	4 077.75	4 684.49
During the Morning or Afternoon	From 13h00 to 24h00		5 215.56
During the Evening	From 19h00 to 24h00	5 723.65	6 589.57
During the Afternoon and Evening	From 14h00 to 24h00	6 784.15	7 822.00
During the Evening	From 19h00 - 01h00 (Excluding Saturdays)	5 983.55	6 888.75
During the Evening	From 19h00 - 02h00 (Excluding Saturdays)	5 983.55	6 889.75
12.2 DRAMATIC PERFORMANCES:		0.00	
12.2.1 Professionals, Festival Groups (Evenings)	From 19h00 to 24h00	11 428.75	13 157.75
12.2.1 Professionals, Festival Groups (Afternoons)	From 14h00 to 18h00	5 983.55	6 462.25
12.2.2 Amateur, Educational, Religious and Welfare Organisations and Groups (During the Evening)	From 19h00 to 24h00	3 279.50	3 775.65
12.2.2 Amateur, Educational, Religious and Welfare Organisations and Groups (During Afternoons)	From 14h00 to 18h00	2 994.90	3 431.80
12.2.3 Rehearsals: Professional Groups, Organisations	From 19h00 to 24h00 (During Evenings)	2 178.05	2 295.66
12.2.3 Rehearsals: Professional Groups, Organisations	From 09h00-13h00; or 14h00-18h00	1 639.80	1 887.85
during the evening	19h00 to 24h00		2 507.60
church, memorials and funerals	not exceed in 6 hours		
Banquete	not exceed in 6 hours		1 260.35
civic theatre	not exceed in 6 hours		1 260.35
city hall	not exceed in 6 hours		1 260.35
12.2.4 Services of spotlight operator	Per Operator, per show	414.60	477.30
12.2.5 Stage presentation for purpose of TV-Records	Per 4 hours or part thereof Per recording	7 524.30	8 662.55
- Settling of stage, sound and lighting	From 09h00 - 18h00 (Morning or Afternoon)	1 608.80	14 852.20
- Settling of stage, sound and lighting	From 19h00 - 24h00 (During the Evening)	2 153.35	2 479.10
12.3 Political Party Meetings	Per meeting, not longer than 6 hours deposit to cover possible damage	1 670.70	1 923.50
12.4 BANQUET HALL			
12.4.1 Balls, Dances, Wedding and other Receptions:			
During the Morning or Afternoon	From 09h00 - 13h00; or 14h00 - 18h00	3 279.50	3 775.48
During the Morning or Afternoon	From 13h00 to 18h00		5 375.35
During the Evening	From 19h00 - 24h00	4 083.90	4 304.43
During the Afternoon and Evening	From 14h00 - 24h00	4 083.90	4 304.43
During the Evening	From 19h00 - 01h00 (Excluding Saturdays)	5 983.55	6 306.66
During the Evening	From 19h00 - 02h00 (Excluding Saturdays)	6 794.15	7 161.03
Note: If City Hall issued in conjunction with Banquet Hall, a rebate of 25% is applicable			
12.4.2 Folk Dances, Plays, Bazaars, Shows, Exhibitions			
During the Morning	From 09h00 - 13h00	1 095.20	1 260.90
During the Morning and Afternoon	From 09h00 - 18h00	1 534.60	1 766.70
During the Evening	From 19h00 - 24h00	2 004.80	2 308.05
During the Afternoon and Evening	From 14h00 - 24h00	2 171.90	2 500.45
During the Morning, Afternoon and Evening	From 09h00 - 24h00	2 450.35	2 820.95
Folk Dances Practices, during the Evening	19h00 to 24h00	835.35	961.70
12.4.3 Lectures and Non-Political Meetings, and Christmas-Tree functions (Per meeting, or Function):			
During the Morning	From 09h00 - 13h00; and 14h00 - 18h00	1 126.15	1 296.50
During the Morning and Afternoon	From 09h00 - 18h00	1 287.05	1 481.75
During the Evening	From 19h00 - 24h00	2 116.20	2 436.35

Note: The charges payable in terms of this section shall be subject to a rebate of 20%, in respect of such meetings, of residents and Municipal Matters. Rates payable relating to 12.4.4 Functions in Aid of Educational, Religious and Registered Welfare Organisations:			
During the Morning or Afternoon	From 09h00 - 13h00; or 14h00 - 18h00	1 503.65	1 731.15
During the Morning and Afternoon	From 09h00 - 18h00	1 225.20	1 410.55
During the Evening	From 19h00 - 24h00	1 522.15	1 752.45
During the Afternoon and Evening	From 14h00 - 24h00	2 029.60	2 336.65
During the Morning, Afternoon and Evening	From 09h00 - 24h00	2 240.00	2 578.90
12.4.5 Functions and other entertainment, not specified elsewhere			
During the Morning or Afternoon	From 09h00 - 13h00; or 14h00 - 18h00	1 534.60	1 766.70
During the Morning and Afternoon	From 09h00 - 18h00	1 534.60	1 766.70
During the Evening	From 19h00 - 24h00	2 171.90	2 500.45
During the Afternoon and Evening	From 14h00 - 24h00	2 450.35	2 820.95
During the Morning, Afternoon and Evening	From 09h00 - 24h00	2 827.80	3 255.55
12.5 SPECIAL TARIFFS	Any purpose of Council	Free	Free
12.5.1 Free Use (If Halls are not required for use by Council):			
Mayoral Receptions		Free	Free
Elections and referendums		Free	Free
Meetings: Trade Unions		Free	Free
Proceedings by Institutions, in terms of the Local Government Ordinance	Section 79 (16)(9a) of Ordinance 17 of 1939	Free	Free
12.5.2 Bar rights, when alcoholic liquor is sold	Requested by hirer, Bar provided by Council	Proceeds to Council	Proceeds to Council
12.5.3 Bar rights, liquor supplied free of charge by Hirer	During duration of any Function	1 645.95	1 894.00
- Bar services required	Levy - For every 4 Hours or part thereof	174.50	200.90
12.5.4 Piano:			
- Upright	Per Occasion	334.15	38.50
- Baby Grand	Per Occasion	538.35	567.42
- Big grand (City Hall)	Per Occasion	2 450.35	2 582.67
12.5.5 Approved Artists	Per Occasion	847.75	693.53
12.6 Public Address system:			
(1) Per occasion	Per Occasion	303.20	349.05
(2) Deposit	To cover damages	303.20	349.05
(3) Sound mixing desk	Per Occasion	761.10	0.00
32 channel			876.25
16 channel			438.13
8 channel			219.10
(4) Additional sound equipment:	To cover damages - 80% of total Payable		
1x DJ MIXER			364.45
- 1x Sound mixer	Per Occasion	798.25	841.36
- 1x Amplifier	Per Occasion	278.45	320.55
- 2x Loudspeakers	Per Occasion	241.30	277.85
- 1x Graphic Equaliser	Per Occasion	241.30	277.85
- 1x dbx limiter compressor	Per Occasion	253.70	292.10
- 1x Reverb unit	Per Occasion	222.75	256.45
- 1x Microphone stand and cable	Per Occasion	55.70	64.10
- 1x 8 Way multicore cable	Per Occasion	222.75	256.45
- 1x Comms unit	Per Occasion	222.75	256.45
- 1x Cassette player	Per Occasion	222.75	256.45
- 1x CD Player	Per Occasion	222.75	256.45
- 1x Radio Microphone (Battery lasts 2 hours)	Per Occasion	334.15	384.75
12.7 Use of Follow-Spot:			
Per Follow-Spot	Per Occasion, Per follow spot	334.15	384.75
Per Follow-Spot	Per Final dress Rehearsal, Per follow spot	396.00	427.70
12.8 Services of Follow Spot Operators	Per Occasion, Per Operator	371.25	427.40
12.9 Use of Smoke machines			
	Per Occasion	321.75	370.40
	Per 1 litre liquid, or part thereof	321.75	370.40
12.10 Use of Facilities by defined groups	Organizations with the purpose to promote art and Culture	Rebate of 20% on tariffs	Rebate of 20% on tariffs
12.11 Direct Costs			
12.11.1 Levy on Box office Income and sale of programmes	(a) All groups, bodies and persons, (b) Per Programme sold	15% of Box office income	15% of Box office income
		1.70	1.95
12.11.2 Dressers	(a) Per Performance	210.40	242.25
12.11.2.1 Hire of Foyer for Exhibitions, per Day	(a) If no Sales take place (b) If sales take place (Tariff + 10%)	767.25	883.35
		767.25	883.35
12.11.3 Use of Committee Room 1 and 2, as well as Green Room			0.00
- Per day or part thereof	Untill 24h00, Excluding Sundays	655.90	755.15
- Green Room and Rehearsal Room	Untill 24h00, Excluding Sundays	946.75	1 088.95

Committee Room I & II	Nominated by Council	No Charge	No Charge
12.11.4 Supplementary tariffs for the hiring of Equipment and Utensils	A. Dinnerware and other Crockery		
- Knives	For each 10 required	33.40	38.50
- Forks	For each 10 required	33.40	38.50
- Dessert spoons	For each 10 required	33.40	38.50
- Soup spoons	For each 10 required	33.40	38.50
- Tea spoons	For each 10 required	33.40	38.50
- Coffee spoons	For each 10 required	33.40	38.50
- Cake forks	For each 10 required	33.40	38.50
- Cups and Saucers	For each 10 required	41.50	47.50
- Plates (25cm)	For each 10 required	173.25	199.50
- Bread Plates	For each 10 required	148.50	170.95
- Dessert Plates	For each 10 required	148.50	170.95
- Crescent Plates	For each 10 required	148.50	170.95
- Plates (30 cm)	For each 10 required	160.90	185.20
- Serving platters (36 cm)	For each 10 required	160.90	185.20
- Tea - pots (700 ml)	For each 10 required	160.90	185.20
- Milk jugs (250 ml)	For each 10 required	14.85	17.05
- Sugar bowls (250 ml)	For each 10 required	11.40	13.10
- Salt and pepper sets	For each 10 required	4.20	4.80
- Plate dishes (10 cm)	For each 10 required	4.20	4.80
- Ashtrays	For each 10 required	42.80	49.25
- Glasses	For each 10 required	50.75	58.45
12.11.4 Supplementary Tariffs (Continued):	B. Kitchen Equipment		
- Serving spoons	Per each required	6.65	7.60
- Warm plate units	Per each required	8.60	9.95
- Ciro's	Per each required	14.60	16.80
- Tea pots (stainless steel)	Per each required	14.60	16.80
- Water jugs	Per each required	11.40	13.10
- Ice Buckets and tongs	Per each required	11.40	13.10
- Cooking utensils (pots pans)	Per each required	10.60	12.20
- Ben Marie's (small)	Per each required	17.50	20.15
- Oven pans	Per each required	10.60	12.20
- Micro-Wave Oven	Per each required	95.45	109.90
- Whisk	Per each required	8.75	10.10
- Salad Dishes	Per each required	8.75	10.10
- Work Platter	Per each required	29.10	31.45
	C. Furniture		
- Banquet table	Per Table required	27.70	31.85
- Refreshment table	Per Table required	27.70	31.85
- Cathedra	Per each required	46.10	53.05
- Rostrum	Per each required	48.85	56.25
- Costume Rail	Per each required	32.80	37.00
- Make up mirror	80 % Deposit required	247.55	75.00
	D. Linen		
(a) Table Cloths (White)	Per table cloth	16.50	19.00
(b) Napons	Per napon	5.45	6.30
(c) Serviettes	Per serviette	3.40	3.90
	E. Use of Overhead Projector screen		
(a) Projector	Per occasion	241.30	277.00
(b) Screen	Per occasion	173.25	199.50
Professional Production or festival	F. Theatre		
- Morning and afternoon	09h00 - 18h00	4 362.35	2 272.55
- Evenings: Per performance	19h00 - 24h00	5 290.50	3 190.70
Amateur, Educational, Religious or welfare organisation, person or groups and rehearsal in theatre			
morning and afternoon	09h00 to 18h00		5 022.25
evenings per performance	19h00 - 24h00		6 090.90
Rehearsals in Theatre	Production or Festival		
- Morning and afternoon	09h00 - 18h00	1 973.90	2 272.55
- Evenings: Per performance	19h00 - 24h00	2 784.50	3 190.70
Note: VAT is not included in these tariffs, which should be added			
12.12 Community Meetings in the Area of Lynnville and Schoonheidszicht	Average Increase -	2018/2019	
	DESCRIPTION	2017/2018 R	R
12.12.1 Social Events and Non-Political meetings	Monday to Sunday		
- During the morning	09h00 - 13h00	637.35	733.75
- During the afternoon	14h00 - 18h00	637.35	902.18
- During the evening until 24h00	19h00 - 24h00	835.35	1 253.85
- During the Afternoon and evening	14h00 - 24h00	1 089.05	1 253.85
- During the evening until 01h00	19h00 - 01h00	1 089.05	1 488.90
- During the evening until 02h00	19h00 - 02h00	1 293.25	1 363.09
12.12.2 Sporting Purposes	Monday to Sunday		
- Any purpose	Per occasion	371.25	427.40
12.12.3 Party - Political Meetings	Monday to Sunday		
a) Per Meeting	Not exceeding 6 hours	835.35	961.70
b) Deposit to cover possible damage	Per occasion	835.35	961.70
12.12.4 Church Services	Monday to Sunday		
- Per Service	Not exceeding 6 hours	618.80	652.22
12.12.5 Dramatic Performances, Concerts, Recitals and Dances:			
1. Professionals, Groups, Associations and Persons:	Monday to Sunday		
a) During the evening (Per performance)	19h00 - 24h00	1 540.75	1 642.45
b) During the afternoon (Per Performance)	14h00 - 18h00	1 132.35	1 207.10
c) During the morning (Per performance)	09h00 - 13h00	934.35	996.00
12.12.6 Amateur, Educational, Religious, Welfare Organizations and Persons	Monday to Sunday		
a) During the evening (Per performance)	19h00 - 24h00	952.95	1 004.41
b) During the afternoon (Per performance)	14h00 - 18h00	773.45	815.22
c) During the morning (Per performance)	09h00 - 13h00	575.50	606.58
12.12.7 Rehearsals	Monday to Sunday		

a) During the evening (Per Rehearsal)	19h00 - 24h00	389.80	242.25
b) During the afternoon (Per Rehearsal)	14h00 - 18h00	210.40	242.25
c) During the Morning (Per Rehearsal)	09h00 - 13h00	210.40	448.80
12.12.8 Sound System	Monday to Sunday		
a) Mixing desk	19h00 - 24h00	637.35	733.75
b) 2 x Loudspeakers	14h00 - 18h00	173.25	198.00
c) Microphones	09h00 - 13h00	35.85	37.79

Note: VAT is not included in these tariffs, which should be added.

15. LIBRARIES		Average increase:	
CATEGORIES	DESCRIPTION	2017/2018	2018/2019
		R	R
Adults - Within the Municipal area:			
Membership Fee	Free	0.00	0.00
Issuing of Books	Per Book		
	Application, per Loan period (14 Days)	0.90	0.95
Issuing of Magazines	Per Magazine, per loan period (14 days)	0.90	0.95
User Book Card	For 60 Books	43.30	50.00
Fines for Late (Overdue) books	Per Item, per Week	2.85	3.00
Maximum Fine for overdue Books	For every book issued	142.35	150.04
Lost library Card - Computer	Per Card lost	59.40	62.61
Deposit for visitors	Per Book Application	138.60	146.08
Children under the 18 Years of Age:			
Membership Fee	Free	0.00	0.00
Issuing of Books	Free	0.00	0.00
Issuing of Magazines	Free	0.00	0.00
Fines for Late (Overdue) books	Per Item, per Week	2.85	3.00
Maximum Fine for overdue Books	For every book issued	142.35	150.04
Lost library card - Computer	Per Card lost	59.40	62.61
Photocopies: A4	Per copy made	1.00	1.05
Photocopies: A3	Per copy made	2.05	2.16
Deposit for visitors	Per Book Application	57.30	60.39
Pensioners: 60 Years and older, within Municipal area: must be proved by I.D.			
Membership Fee	Free	0.00	0.00
Issuing of Books	Free	0.00	0.00
Issuing of Magazines	Free	0.00	0.00
Fines for Late (Overdue) books	Per Item, per Week	2.85	3.00
Maximum Fine for overdue Books	For every book issued	142.35	150.04
Lost library card - Computer	Per Card lost	59.40	62.61
Photocopies: A4	Per copy made	1.00	1.05
Photocopies: A3	Per copy made	2.05	2.16
Deposit for visitors	Per Book Application	57.30	60.39
Adults : Outside Municipal Area:			
All Persons	Membership Fee	89.05	93.86
All Persons	Refundable Book Deposit	59.40	62.61
Visitors-Deposit payable	Renewable after 3 months	138.60	146.08
Tariffs payable by all Library members:			
- Book request	Special Request - Levy	21.15	23.00
- Book request	Inter - Library loan	79.20	83.48
- Duplicate library pocket	Issue of duplicate	5.75	7.00
Reservation System:			
- Per Member	Membership fee	59.40	62.61
- Per Member	Per book reserved	2.30	3.00
Other Services:			
- Internet	15 minutes	0.00	0.00
- Email	15 minutes	0.00	0.00
- Email	Receive - A4	0.00	0.00
- Email	Send - A4	0.00	0.00
- Scanning	Page - A4	0.00	0.00
- Scanning	Page - A5	0.00	0.00
THE ABOVE SERVICE FREE FROM PROVINCE			
- Faxes	A 4 Page-Received	4.05	4.27
- Faxes	A 4 Page-Sent	5.15	5.43
- Faxes	1x A4 Page-Sending outside SA	14.20	14.97
Use of computers			
- Students	Per hour or part	0.00	0.00
- Adults	Per hour or part	0.00	0.00
THE ABOVE SERVICE FREE FROM PROVINCE			
- Printing	Per A4 page	2.05	2.16
- Colour Printing	Per A4 page	5.15	5.43
- Photostats	A4 size	1.00	1.05
- Photostats	A3 size	2.05	2.16
Use of student facilities in study area (All Libraries):			
- Morning session	08h30 - 13h00	0.90	0.95
- Afternoon session	13h30 - 17h30	0.90	0.95
Book Donations:			
- Per item	Per Book	2.05	2.16
- Per item	Per 5 x Magazines	2.65	2.79

Note: VAT is not included in the Above-Mentioned tariffs, and should be added.

16. SPORTS FACILITIES - Rental		Average increase:	
CATEGORIES	DESCRIPTION	2017/2018	2018/2019
		R	R
Residents of Emalaheni - Sport Stadiums:			
1. Festivals - Musical and others	Rental - Per occasion	39 601.60	45 592.60
	Breakage fee (Refundable)	39 601.60	45 592.60
2. Professional Sport	Per occasion	5 470.00	6 279.50

	Breakage fee (Refundable)	5 470.00	6 279.50
3. Amateur sports	Per Occasion	525.95	605.50
	Breakage fee (Refundable)	1 051.95	1 211.05
4. Religious gatherings	Per Gathering	1 051.95	1 211.05
	Breakage fee - Per Occasion (Refundable)	1 051.95	1 211.05
5. Schools in the formal sector, as well as registered National Government Organizations	Per Occasion	1 051.95	1 211.05
	Breakage fee (Refundable)	1 051.95	1 211.05
Note: VAT is not included in the above-mentioned tariffs and should be added.			
Note: A Breakage Deposit must be paid by every Lessee of the Stadium, which will be refunded after the event, and after deduction of any amounts for breakage.			
15. CEMETERY TARIFFS (including VAT)			
Average increase:			
CATEGORIES	DESCRIPTION	2017/2018 R	2018/2019 R
15.1 Persons resident within the Municipality at time of death:			
15.1.1 Joubertsrust, PRMP, Kwamthunzi Vilakazi, Pine Ridge, Coovadia and Ga-Nala:			
- Opening and closing of grave	1. An Adult (Single Interment)	1 045.22	1 104.79
	2. A Child (Single Interment)	699.35	739.21
15.1 Persons resident outside the Municipality, at time of death:			
15.1.1 Joubertsrust, PRMP, Kwamthunzi Vilakazi, Pine Ridge, Coovadia and Ga-Nala:			
- Opening and closing of grave	1. An Adult (Single Interment)	4 699.72	4 699.72
	2. A Child (Single Interment)	4 699.72	4 699.72
15.1.2 Khutsong, Manyosi, Phola, Kromdraai, and Thubelihle (Inside Municipal area):			
- Opening and closing of grave	1. An Adult (Single Interment)	511.39	540.53
	2. A Child (Single Interment)	278.25	294.11
15.1.2 Khutsong, Manyosi, Phola, Kromdraai, and Thubelihle (Outside Municipal area):			
- Opening and closing of grave	1. An Adult (Single Interment)	4 699.72	
	2. A Child (Single Interment)	4 699.72	
15.2 Purchase of rights to private grave (Inside Mun)	1. Plots	4 699.72	4 967.60
15.2 Purchase of rights to private grave (Outside Mun)	1. Plots	9 286.66	9 815.99
15.3 Other charges (Inside Municipal area)	1. Exhumation of body	4 210.94	4 450.96
	2. Re-Interment of body	4 210.94	4 450.96
	3. Wall of Remembrance (Ga-Nala)	1 376.09	1 857.83
15.3 Other charges (Outside Municipal area)	1. Exhumation of body	4 210.94	4 450.96
	2. Re-Interment of body	8 242.00	8 902.01
	3. Wall of Remembrance (Ga-Nala)	1 864.86	1 971.15
15.4.1 Failure to comply with the provisions of the by-laws per offence			5 607.38
15.4.2 Interments commencing or completed after stipulated hours	Additional		845.00
15.4.3 Permit to erect the memorial/tombstone			126.84
15.4.4 Bringing memorial work or material into the cemetery on public holidays or outside of the hours of 7h00 to 16h00			528.50
15.5 Implementation:			
1. A newly born infant and its mother may be buried in one coffin at a single fee in terms of item (1) or (2), above.			
2. For the purpose of the charges in items 1 and 2, a person shall be deemed to have been resident within the municipality at the time of death, if he/she at time of death.			
3. Reservation of graves shall only be allowed in the case of a first burial, in which case only one grave adjacent can be reserved.			
4. Every application for interment shall be submitted eight (8) working hours before such interment.			
Note: VAT not included in these tariffs and should be added.			
16. PARKING TARIFFS (including VAT)			
Average increase:			
CATEGORIES	DESCRIPTION	2017/2018 R	2018/2019 R
16.1 Cosmos Medical Centre	Erven 142, 143 and 144		
	Per month per vehicle	244.10	257.28
16.2 Civic Centre and Stand 1264, Extension 8, Witbooi	Per month per vehicle	244.10	257.28
16.3 Daily Parking	30 Minutes Parking	3.25	3.43
	60 Minutes Parking	8.30	8.75
	Per 30 Minutes thereafter	3.25	3.43
16.4 Parking Times	Week: 08h00 - 17h00	N/A	N/A
	Saturdays: 08h00 - 13h00	N/A	N/A
	Sundays: Public Holidays	N/A	N/A
Note: VAT not included in these tariffs and should be added.			

CATEGORIES	DESCRIPTION	2017/2018 R	2018/2019 R
17.1 Basic Levies	1. Eskom (Ptn 9 of Joubertsrust)	10 402.10	10 963.81
	2. Owner of erf 4770, Ext 6 (eMalahleni)	13 654.00	14 391.32
	3. Ferrometals (Ptn 9 of the farm Driefontein)	100 802.20	106 245.52
	4. Other owners per m²	1.00	1.05
17.2 Railway services line charges for maintenance for all users - calculated in accordance with the following formula:			
Cost of railway service lines for the year concerned X 1	Total number of trucks of individual owners for the year		
	Total number of trucks of all owners serviced for year		
Note: VAT not included in these tariffs and should be added.			
18. TRAFFIC DEPARTMENT			
Average increase:		2017/2018	2018/2019
CATEGORIES	DESCRIPTION	2017/2018 R	2018/2019 R
18.1 Search Fee	Fixed charge		45.00
18.2 Vehicle Storage Fee	Fixed charge per day		300.00
18.3 Towing of Vehicle	Fixed charge		1 000.00
Note: VAT not included in these tariffs and should be added.			

ANNEXURE D

CAPITAL 2018/2019

FINAL CAPITAL BUDGET FOR MTREF

DEPARTMENT	DEPARTMENTAL CODE	PROJECT	MUNICIPAL WARDS	FUNDING	2018/2019	2019/2020	2020/2021
					AMOUNT	AMOUNT	AMOUNT
Executive and Council	1005/20	Furniture and Equipment	ALL	OWN FUNDING	70 000		
Executive and Council	1005/25	Furniture and Equipment	ALL	OWN FUNDING	50 000		
Financial Services	1020/05	Machinery and Office equipment	ALL	FMG	1 000 000	1 000 000	1 000 000
Financial Services	1020/05	Furniture and Equipment	ALL	OWN FUNDING	50 000		
Financial Services	1025/05	2 LDV's	ALL	OWN FUNDING	690 000		
Financial Services	1025/05	2 Refuse compactors	ALL	OWN FUNDING	1 840 000		
Financial Services	1025/05	TLB	ALL	OWN FUNDING	1 600 000		
Financial Services	1025/05	Procurement of a Grader	ALL	NDM	2 700 000		
Corporate Services	1035/05	Furniture and Equipment	ALL	OWN FUNDING	50 000		
Corporate Services	1035/05	Machinery and Equipment	ALL	OWN FUNDING	100 000		
Corporate Services	1035/25	Computer Equipment	ALL	OWN FUNDING	500 000		
Community Services	1045/05	Furniture and Equipment	ALL	OWN FUNDING	50 000		
Community Services	1045/05	Machinery and Office equipment	ALL	OWN FUNDING	200 000		
Environmental and Waste Management	1050/05	Furniture and Equipment	ALL	OWN FUNDING	50 000		
Environmental and Waste Management	1050/10	Leeuwpoot Construction of Landfill site	15	INFRASTRUCTURE GRANT	2 500 000	4 000 000	4 000 000
Environmental and Waste Management	1050/15	Establishment of a new Cemetery	12	INFRASTRUCTURE GRANT	500 000	3 000 000	
Environmental and Waste Management	1050/15	Machinery and Equipment	ALL	OWN FUNDING	400 000		
Technical services	1055/05	Furniture and Equipment	ALL	OWN FUNDING	50 000		
Technical services	1055/05	5 LDV's	ALL	OWN FUNDING	1 725 000		
Sanitation Services	1060/10	Machinery and Equipment	ALL	OWN FUNDING	200 000		
Sanitation Services	1060/10	Upgrading WWTP Thubelihle	25,26 & 27	NKANGALA DISTRICT	13 001 390		
Sanitation Services	1060/10	Pap and Vleis upgrade	15	NKANGALA DISTRICT	2 300 000		
Sanitation Services	1060/10	Sewer line Hlalanikahle Ext 3	2	DISTRICT	-	3 000 000	
Sanitation Services	1060/10	Upgrading Klarinet Ext 2, Ext 3 and Pine Ridge Sewer	12 & 15	NKANGALA DISTRICT		5 001 390	
Sanitation Services	1060/15	Upgrading of Klipstruit WWTW and New Ferrobank Outfall Sewer Pipeline	23	INFRASTRUCTURE GRANT	23 134 345	37 921 000	40 000 000

FINAL CAPITAL BUDGET FOR MTREF

DEPARTMENT	DEPARTMENTAL CODE	PROJECT	MUNICIPAL WARDS	FUNDING	2018/2019	2019/2020	2020/2021
Sanitation Services	1060/15	Empumelelweni bulk outfall sewerline and pump station	3 & 23	MUNICIPAL INFRASTRUCTU RE GRANT	7 000 000	AMOUNT	AMOUNT

FINAL CAPITAL BUDGET FOR MTREF

DEPARTMENT	DEPARTMENTAL CODE	PROJECT	MUNICIPAL WARDS	FUNDING	2018/2019	2019/2020	2020/2021
Sanitation Services	1060/15	Empumelelweni extensions Internal Sewers	29	MUNICIPAL INFRASTRUCTURE GRANT	18 565 023	20 000 000	20 359 400
Sanitation Services	1060/15	Klarinet:Construction of Engineering Services-Phase 2 Link and Bulk Sanitation	12	MUNICIPAL INFRASTRUCTURE GRANT	6 472 069	4 000 000	4 000 000
Sanitation Services	1060/15	Upgrading of Ferrobank Sewerage Treatment Works	12	MUNICIPAL INFRASTRUCTURE GRANT	5 000 000	5 000 000	5 000 000
Sanitation Services	1060/15	Upgrading of Nauuupoort Sewerage Treatment Works	21	MUNICIPAL INFRASTRUCTURE GRANT	5 000 000	5 000 000	5 000 000
Roads and Stormwater Services	1065/10	Construction of Paved roads and stormwater in Emalahleni: Kwaquqa Ext 10 & 11, Hlalanikahle and Klarinet	3, 4, 15 & 24	MUNICIPAL INFRASTRUCTURE GRANT	10 603 350	10 000 000	9 000 000
Roads and Stormwater Services	1065/10	Construction of Internal roads in Empumelelweni Phase 1	29	MUNICIPAL INFRASTRUCTURE GRANT	6 928 755	5 000 000	5 000 000
Roads and Stormwater Services	1065/10	Kwaquqa Stormwater Drainage Rehabilitation	6, 7 & 8	NDPG	10 605 000	10 605 000	10 920 000
Roads and Stormwater Services	1065/10	Machinery and Equipment	ALL	OWN FUNDING	100 000		
Water Services	1070/15	Empumelelweni Water Reticulation and Kwaquqa Ext 10 Water Distribution	3 & 29	INFRASTRUCTURE GRANT	10 000 000	20 055 250	28 209 850
Water Services	1070/15	Refurbishment and Upgrading of Rietspruit Water Supply System	32	MUNICIPAL INFRASTRUCTURE GRANT	15 890 108		
Water Services	1070/15	Machinery and Equipment	ALL	OWN FUNDING	200 000		
Water Services	1070/15	Refurbishment of Bulk Water Services	24 & 26	WATER SERVICE INFRASTRUCTURE RE	25 000 000	30 000 000	30 000 000
Electrical Services	1080/05	Siyangqoba Bulk Phase 1	15	DEPARTMENT OF ENERGY	15 000 000	9 000 000	20 000 000
Electrical Services	1080/05	Siyangqoba Electrification	15	DEPARTMENT OF ENERGY	17 050 000	10 502 000	15 101 000
Electrical Services	1080/05	Empumelelweni Extension 8 Electrification	29	DEPARTMENT OF ENERGY	6 835 500		
Electrical Services	1080/05	Phola Electrifications	28 & 30	DEPARTMENT OF ENERGY	3 114 500		
Electrical Services	1080/05	Machinery and Equipment	ALL	OWN FUNDING	200 000		
Electrical Services	1080/05	Domes - King Kong's(Protective structure)	ALL	OWN FUNDING	2 000 000		
GRAND TOTAL:					215 625 040	185 784 640	197 590 250
EMALAHLENI MUNICIPALITY							

ANNEXURE E
BUDGET RELATD
POLICY
2018/219

EMALAHLENI LOCAL MUNICIPALITY



DRAFT ELECTRICITY AND WATER LOSSES POLICY

2018/2019

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- 1. Scope
- 2. Objectives
- 3. Types and Losses
- 4. Control and Monitoring
- 5. Reporting

Scope

The municipality buys electricity and water from a supplier and/or obtain it from own recourses. In the distribution process of this electricity and water, losses may occur.

Objective

The objective of the municipality must be to minimize these losses that occur to a minimum, as these losses can have a negative financial impact as the municipality have to pay for electricity and water that cannot be billed to consumers

Types of Losses

The most common losses the Municipality has faced are:

- Unmetered electricity and water connections.
- Unmetered municipal electricity and water connections
- Open spaces and sport fields that are unmetered.
- Undetected underground water leaks.
- Pipe bursts.
- Illegal connections, meter tampering and theft.
- Selling illegal pre-paid electricity vouchers
- Incorrect metering and billing
- Technical losses

Control and Monitoring

The municipality must have the intention to keep the losses of electricity and water to below 10 percent of the total electricity and water purchased and obtained from own resources.

To keep the losses to a minimum the metering of electricity and water must be monitored sufficiently.

The billing system must be used to detect possible cases of illegal connections.

If theft is detected the electricity and water supply to the premises will be disconnected and a fine will be given. An attempt will also be made to determine the units stolen and to recover the cost from the consumer.

Regular metering audits must be carried out to ensure meters are recording correct at registered tariffs.

Closure of mainline burst pipe within 30 minutes of reporting

All visible and reported water leaks should be repaired as soon as possible (within 12 hours).

All boundary valves should be identified and properly serviced. They must be checked monthly to prevent unauthorized opening and closing.

Communities should be educated on how to reduce electricity and water losses within households.

Assistants must be given to poor communities to repair water leaks.

Bulk management meters must be in place and used to derive a reliable water balance

Water pressure management implemented to prevent pipes from bursting

Metering of standpipe installations implemented

All municipal buildings and properties must be metered and meters must be read on a monthly basis

Metering of water delivered by water tanker service. The director Technical Services must on a monthly basis provide the quantity in kiloliters of water delivered to the CFO for processing.

Annually during the budget process a Preventative Maintenance plan on electricity and water infrastructure must be submitted to Council for consideration.

The approved Preventative Maintenance Plan must be implemented annually.

Reporting

A monthly distribution losses control report must be submitted to council by the Revenue Enhancement Committee.

The total losses that the municipality may incur for electricity and water must be made public in the annual financial statements of the municipality.

EMALAHLENI LOCAL MUNICIPALITY



DRAFT PETTY CASH MANAGEMENT POLICY 2018/2019

INDEX

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1. INTRODUCTION

Petty cash is a small amount of discretionary funds that are minor in the form of cash used for expenditure where it is impractical to follow the official procurement process due to the nature of the goods and/or services required.

2. OBJECTIVES OF POLICY

The objectives of the policy are to:

- 2.1 Ensure goods and services are procured by the municipality in accordance with authorized processes only.
- 2.2 Ensure that the municipality has and maintains an effective petty cash system of expenditure control.
- 2.3 Ensure that sufficient petty cash is available when required
- 2.4 Ensure that the items required to be procured are approved petty cash items.

3. LEGISLATIVE FRAMEWORK

The legislative framework governing petty cash are:

- 3.1 The Local Government Municipal Finance Management Act, Act 56 of 2003.
- 3.2 The Municipal Supply Chain Management Regulations, Regulation 868, published under Government Gazette 27636, 30 May 2005.
- 3.3 The municipal Supply Chain Management Policy.

4. PETTY CASH PURCHASES

- 4.1 The Chief financial Officer must delegate personnel from the expenditure section in the treasury office to keep petty cash registers and make petty cash payments up to the maximum amount as allowed per transaction.
- 4.2 Petty cash is restricted to cash purchases up to a transaction value of R1000,00 VAT included.

- 4.3 Petty cash purchases may not deliberately be broken up over two (2) or more transaction claims or be split over more than one (1) day for the same items in order to fall within the determined threshold of R1000,00 VAT inclusive.

5. APPROVED LIST OF PETTY CASH PURCHASES

5.1 Approved items for petty cash purchases, but not limited:

- (a) bouquets and flowers utilized for official for official purposes;
- (b) tollgate fees;
- (c) refreshments and catering
- (d) pay-as-you-go cellular airtime; and/or
- (e) purchases of an urgent nature where it is impractical to follow the official procurement process.
- (f) wages for contractors, labour or contract work provided it is less than R1000,00
- (g) Safety equipment and clothing such as clothes, ear protectors, safety glasses, etc; and/or
- (h) Only purchase of stationery /cleaning material that is not a stock item or not available at stores at the time of request.
- (i) Ordinary material and tools for repairs under the threshold of R1000.00
- (j) Medical treatment for minor injuries for employees

5.2 Departments are prohibited to utilize the petty cash for the following items:

- (a) approved store items which are kept at the municipal store;
- (b) Any items which can be classified as assets.
- (c) subsistence and travel claims;
- (d) stationery and computer related equipment;
- (e) ordinary material and tools for repairs except for the petty cash bins kept by supply chain management;

5.3 Petty cash other than that specified in 5.1 (a-j) above must be approved by the Chief Financial Officer or delegated senior official prior to the transaction.

6. SAFEGUARDING

- 6.1 The petty cash is to be safeguarded in a lockable cash box and should be locked away when not in use during normal business hours.
- 6.2 After normal business hours, the responsible petty cash official must lock away the petty cash bins in a fire and theft resistant safe as identified.
- 6.3 The petty cash official is responsible for the safekeeping of all the keys of the cash box and a register thereof must be kept.
- 6.4 For proper segregation of duties the Sectional Head (expenditure) or the Head Financial Planning & Expenditure must be in possession of a spare key or combinations for the safe only.

7. LIMITATION

- 7.1 The maximum amount allocated per petty cash bin will be determined from time to time by the Chief Financial Officer based on the operational requirements of the municipality and the risk of safeguarding petty cash bins but limited to R10 000.00 for the total float.
- 7.2 When the amount per petty cash bin is increased the Financial Officer must draw a cheque and cash it at the municipal bankers.
- 7.3 The responsible official must sign for the acceptance of the increased cash amount together with the Accountant Sundry Creditors and be verified by Manager Expenditure / Assistant Manager Expenditure.
- 7.4 When the petty cash bins are transferred to another delegated official, petty cash must first be reconciled and be verified by the Manager Expenditure or Assistant Manager Expenditure before it is handed over.
- 7.5 The new incumbent must sign as acknowledgement of receipt of petty cash bins with all contents thereon as well as for keys for the bins.
- 7.6 The Sectional Head expenditure must ensure that the new holder of the petty cash bin is aware of his/her responsibilities relating to the petty cash transactions

8. PETTY CASH REPLENISHMENT

- 8.1 Petty cash replenishments will only be done after having fully exhausted the available cash in the bins.
- 8.2 A proper petty cash register must be kept where each transaction of petty cash disbursement is recorded.
- 8.3 The minimum details to be recorded in the petty cash register is:
 - (a) department name;
 - (b) cost centre (vote) to allocate petty cash transaction;
 - (c) name of vendor;
 - (d) date; and
 - (e) amount issued.
- 8.3.1 The petty cash register with all petty cash vouchers, receipts or slips must be attached to the cheque and/or request for payment voucher.
- 8.3.2 The Manager / Assistant Manager Expenditure must check the petty cash float against the petty cash payment vouchers.
- 8.3.3 The cheque amount must be the difference between the total petty cash float per bin and the total amount for all transactions for each petty cash bin.

9. DISBURSEMENT OF PETTY CASH

- 9.1.1 All petty cash disbursements must be completed on the prescribed petty cash voucher, authorized by the delegated official of each department as approved by Council in terms of the delegation of authorities.
- 9.1.2 The authorized official must ensure that funds are available in the budget prior the submission of claims.
- 9.1.3 An original receipt, clearly indicating it has been paid must support the petty cash voucher.
- 9.1.4 The authorized official or delegated person must sign for the acceptance of the petty cash monies and ensure that the amount issued is correct. Once paid out, the Finance Department will take no responsibility if the money is incorrect or is not received by the originator of the transaction.

9.1.5 In the case where a petty cash advance was granted, the recipient of the advance must bring the cash vouchers within three (3) working days from receipt of the advance.

9.1.6 Where proof of expenditure could not be provided on petty cash advances within the prescribed period, the advance will automatically be deducted from the respective employee's salary.

10. SHORTAGES AND LOSSES

10.1.1 The holder of the petty cash bins will be held accountable for losses and shortages unless there is physical evidence of breaking-in and no act or omission on the part of the relevant official contributed to the loss.

10.1.2 In the event of identified shortage and/or losses it must immediately be reported to the Chief Financial Officer and be paid in by the holder of the petty cash bin(s)

11. INTERNAL CONTROLS

11.1.1 Surprise petty cash audits must be concluded by the Manager / Assistant Manager Expenditure throughout the financial year.

11.1.2 Petty cash reconciliations with the general ledger must be reconciled by the third (3rd) of each month.

12. REPORTING

12.1.1 A monthly reconciliation report from the holder of a petty cash must monthly be submitted to the Chief Financial Officer including the total amount of petty cash purchases for that month.

13. REVIEW

This policy will be reviewed annually to be in line with municipal practices and legislation.

14. SHORT TITLE

This policy shall be called the Petty Cash Policy of Emalahleni Local Municipality.

THE LOCAL MUNICIPALITY OF EMALAHLENI



Draft Budget Policy

2018/2019

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11. BUDGET IMPLEMENTATION AND MONITORING
12. PUBLICATION
13. REVIEW

1. DEFINITIONS

"Accounting Officer" means the person appointed in terms of section 82(1) (a) or (b) of the Municipal Structures Act;

"Annual Division of Revenue Act" means the Act of Parliament, which must be enacted annually in terms of section 214 (1) of the Constitution;

"Approved budget," means an annual budget- (a) approved by a municipal council, or
(b) includes such an annual budget as revised by an adjustments budget in terms of section 28 of the MFMA;

"Basic Municipal Service" means a municipal service that is necessary to ensure an acceptable and reasonable quality of life and which, if not provided, would endanger public health or safety or the environment;

"Budget transfer" means transfer of funding within a function / vote.

"Chief Financial Officer" means a person designated in terms of section 80(2) (a) of the MFMA;

"Creditor" means a person to whom money is owed by the municipality;

"Commitment" means that
(a) A tender has been awarded and / or
(b) An order has been placed for goods and services and / or
(c) Consultants / a service provider has been appointed and / or (d) Expenditure has been incurred or services have been provided (e) a payment has been made for goods and services.

"Executive Mayor" means the Councillor elected as the executive mayor of the municipality in terms of section 55 of the Municipal Structures Act

"Financial recovery plan" means a plan prepared in terms of section 141 of the MFMA

"Financial year" means a twelve months period commencing on 1 July and ending on 30 June each year

"Fruitless and wasteful expenditure" means expenditure that was made in vain and would have been avoided had reasonable care been exercised;

"Irregular expenditure" means-

(a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the MFMA, and which has not been condoned in terms of section 170 of the MFMA;

(b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;

(c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or

(d) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's bylaws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of "unauthorized expenditure";

"Investment" in relation to funds of a municipality, means-

(a) the placing on deposit of funds of a municipality with a financial institution; or

(b) the acquisition of assets with funds of a municipality not immediately required, with the primary aim of preserving those funds;

"Local community" has the meaning assigned to it in section 1 of the Municipal Systems Act;

"Municipal council" or "council" means the council of a municipality referred to in section 18 of the Municipal Structures Act;

"Municipal service" has the meaning assigned to it in section 1 of the Municipal Systems Act (refer to the MSA for definition);

"Municipal tariff" means a tariff for services which a municipality may set for the provision of a service to the local community, and includes a surcharge on such tariff;

"Municipal tax" means property rates or other taxes, levies or duties that a municipality may impose;

"Overspending" means-

(a) causing the operational or capital expenditure incurred by the municipality during a financial year to exceed the total amount appropriated in that year's budget for its operational or capital expenditure, as the case may be;

(b) in relation to a vote, means causing expenditure under the vote to exceed the amount appropriated for that vote; or

(c) in relation to expenditure under section 26 of the MFMA, means causing expenditure under that section to exceed the limits allowed in subsection (5) of this section;

"Past financial year" means the financial year preceding the current year;

“Quarter” means any of the following periods in a financial year:

- (a) 1 July to 30 September;
- (b) 1 October to 31 December;
- (c) 1 January to 31 March; or
- (d) 1 April to 30 June;

“Unauthorised expenditure” means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3) of the MFMA, and includes-

- (a) overspending of the total amount appropriated in the municipality's approved budget;
- (b) overspending of the total amount appropriated for a vote in the approved budget;
- (c) expenditure from a vote unrelated to the department or functional area covered by the vote;
- (d) expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;
- (e) spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of “allocation” otherwise than in accordance with any conditions of the allocation; or
- (f) a grant by the municipality otherwise than in accordance with the MFMA;

“Virement” means transfer of funds between votes

“mSCOA” means a multi-dimensional classification framework providing the method and format for recording and classifying financial transaction information in the general ledger forming part of the books of accounting containing a standard list of available funds

“Vote” means-

- (a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different department or functional areas of the municipality; and
- (b) which specifies the total amount that is appropriated for the purposes of the
Department or functional area concerned.

2. INTRODUCTION

In terms of the Municipal Finance Management Act 56 of 2003, chapter 4 of the municipal budget, subsection (16), states that the council of a municipality for each financial year approve an annual budget for the municipality before the commencement of the financial year. According to subsection(2) of the act concerned, in order to comply with subsection (1), the executive mayor of the municipality must table the annual budget at a council meeting at least ninety (90) days before the start of the budget year. This policy must be read, analysed, explained, interpreted, implemented and understood against this legislative background. The budget plays a critical role in an attempt to realize diverse community needs. Central to this, the

formulation of a municipality budget must take into account the governments macro-economic and fiscal policy fundamentals. In brief, the conceptualization and operational of the budget must be located within the national governments policy framework.

3. OBJECTIVES AND PURPOSE OF THE POLICY

The objectives of the Budget policy is to set out:

- The principles which the municipality will follow in preparing each medium term revenue and expenditure framework budget;
- The responsibility of the executive mayor, the accounting officer, the Chief Financial Officer and other directors in compiling the budget;
- To ensure that the budget reflects the strategic outcomes embodied in the IDP and related strategic policies;
- To ensure the approval of a MTREF budget in terms of chapter 4 of the act;
- To ensure budget implementation and monitoring, and
- To deal with variances with vote numbers.

4. PRINCIPLES OF BUDGETING

- 3.1 The municipality shall not budget for a deficit and should also ensure that revenue projections in the budget are realistic taking into account actual collection levels.
- 3.2 Expenses may only be incurred in terms of the approved annual budget (or adjustments budget) and within the limits of the amounts appropriated for each vote in the approved budget.
- 3.3 The Emalahleni Local Municipality shall prepare three-year budget (medium term revenue and expenditure framework (MTREF) and that be reviewed annually and approved by Council.
- 3.4 The MTREF budget shall at all times be within the framework of the Municipal Integrated Development Plan.

5. BUDGET PREPARATION PROCESS

- 5.1.1 The Accounting Officer with the assistance of the Chief Financial Officer and the Director responsible for IDP shall draft the IDP process plan as well as the budget timetable for the municipality including municipal entities for the ensuing financial year.

- 5.1.2 The Executive Mayor shall table the IDP process plan as well as the budget timetable to Council by 31 August each year for approval (10 months before the start of the next budget year).
- 5.1.3 IDP process plan as well as the budget timetable shall indicate the key deadlines for the review of the IDP as well as the preparation of the medium term revenue and expenditure framework budget and the revision of the annual budget. Such target dates shall follow the prescriptions of the Municipal Finance Management Act as well as the guidelines set by National Treasury.
- 5.1.4 The budget shall be in the prescribed format and shall be divided into capital and operating budget (the expenses reflected in the budget must be divided into items) which will be funded from the realistically expected revenues outlined in the budget by major source for the budget year concerned.
- 5.1.5 The budget must also contain the information related to the two financial years following the financial year to which the budget relates, as well as the actual revenues and expenses for the prior year, and the forecasted revenues and expenses for the current year.
- 5.1.6 The draft annual budget after tabling shall be referred to public participation whereupon, the municipality must convene public hearings on the draft budget in April and invite the public, stakeholder organizations, to make representation at the council hearings and to submit comments in response to the draft budget.
- 5.1.7 The Council shall consider the next medium term expenditure framework budget for approval not later than 31 May (each year before the start of the budget year).
- 5.1.8 Should the municipality fail to approve the budget in terms of 4.7 above, sections 25 and/ or 55 of the Municipal Finance Management Act will apply.

5.2 Publication of the Budget

- Immediately after the tabled draft annual budget has been tabled the executive director corporate services must before 31 March of each year make public the budget and invite the local community to submit presentations in connection with the budget.
- The chief financial officer must submit the tabled budget in both printed and electronic formats to the National Treasury, and the relevant Provincial Treasury
- The budget manager with the communication department must within ten (10) working days after the budget has been tabled display it on the municipal website.
- The chief financial officer must submit the tables budget document to all libraries and satellite offices

5.3 Consultation of the tabled budget

Within fourteen (14) days after the public participation process has expired the executive mayor must consider all budget submissions and if necessary, revise the budget and table amendments for consideration by council.

5.4 Approval of the Budget

- Council shall consider the next medium term expenditure framework budget for approval no later than 31 May thirty(30) days before the start of the budget year.
- Should the municipality fail to approve the annual budget before the start of the budget year, the executive mayor must inform the MEC for finance that the budget has not been approved
- The table budget to council for approval shall include the following supporting documents:
 - I. Draft resolution approving the budget and imposing any municipal taxes and setting of the municipal tariffs for the financial year concerned;
 - II. Draft resolution approving any other matter that may be prescribed for the financial year concerned;
 - III. Measurable performance objectives for each budget vote, taking into account the municipality IDP;
 - IV. The projected cash flow for the financial year by revenue sources and expenditure to the IDP;
 - V. Any proposed amendments to the budget related policies;
 - VI. Cost of the municipality salaries, allowances and other benefits of the political office bearers and other councillors, the accounting offices, chief financial officer and other directors;
 - VII. Particulars of any proposed allocations or grants to municipality;
 - VIII. Particulars of the municipality investment;
 - IX. Particulars of any services delivery agreements including amendments to existing service delivery agreements, and
 - X. Particulars of planned borrowings.

6. OPERATING BUDGET

6.1 The municipality shall budget in each annual and adjustments budget for the different expenditure items as follows:

- a) Remuneration - The remuneration budget consist of salaries, service bonus, pension fund contribution, medical aid fund contribution, car allowance, cell phone allowance and housing subsidy payable to the

employees as well as the Councillors of Local Municipality of Emalahleni and may not exceed 35 % of the aggregate operating budget.

- b) Repairs and maintenance - The municipality shall allocate in each annual and adjustment budget at least 10% of the operating budget for the maintenance of its fixed asset in accordance with its asset management policy.
- c) Apportioning of finances - Finance charges payable by the municipality shall be apportioned between departments or vote on the basis of the proportion at the last balance sheet date at the carrying value of the fixed assets belonging to such department.
- d) Depreciation – these expenses shall be apportioned only between departments or votes relating to such service.
- e) Finance charges and depreciation together shall not exceed 30% of the aggregate expense budgeted for in the operating budget component of each annual and adjustment budget.
- f) Provision for accrual leave - Provision for accrued leave entitlements equal to 100% of the accrued statutory leave to a maximum of 48 days credit entitlement of officials as at February of each financial year.
- g) Provision for bad debts - The municipality shall establish and maintain a provision for bad debts in accordance with its tariff policy and rates, and shall budget appropriately for contributions to such provision in each annual and adjustment budget. The difference between the average payment rate of the previous financial year and 100% of sales (levies) for debtors will be provided for as bad debt provision.
- h) Provision for obsolete and deterioration of stock - The municipality shall establish and maintain a provision obsolescence and deterioration of stock in accordance with its stores management policy.
- i) Bulk purchases – Provision shall be made for bulk water and electricity purchases.
- j) Contracted services - Consist of contracts awarded to service providers rendering security service, meter reading, disconnection service, solid waste-house removal, traffic control.
- k) General expenses - Consist mainly of advertisement, consultant fees, telecommunications, fuel cost, printing and stationery subsistence and traveling etc.

6.2 The municipality shall ensure that the cost of indigent relief or subsidies is separately reflected in the appropriate votes.

7. CAPITAL BUDGET

7.1 Expenditure of a project shall be included in the capital budget if it meets the asset definition as contained in the Assets Management Policy.

7.2 Municipality may spend money on a capital project only if:

- (a) The money for the project excluding the cost of feasibility studies conducted by or on behalf of the municipality, has been appropriated in the capital budget;
- (b) The project, including the total cost, has been approved by the council; and
- (c) The sources of funding have been considered, are available have not been committed for other purposes.

7.3 Before approving a capital project, the council of municipality must consider:

- a) The projected cost covering all financial years until the project is operational;
- b) The impact on the present and future operating budget of the municipality in relation to finance charges to be incurred on external loans, depreciation and maintenance of fixed assets; and
- c) Any other ordinary operational expenses associated with any item on such capital budget.

7.4 The council of the municipality shall approve the annual and adjustment capital budget only if it has been properly balanced and fully funded.

8. FUNDING THE BUDGET

8.1 An annual operating expenditure will be funded from the following revenue sources:

- a) A realistic anticipated revenue to be collected from property rates, service charges for electricity, water, sanitation, refuse as well as rental charges for facilities and equipment;
- b) Government grants and subsidies;
- c) Interest earned from external investment;
- d) Public contribution and donated or contributed Property, Plant and Equipment Sales of assets.

8.2 When considering the draft annual budget, council shall consider the impact, which the proposed increases in rates and service tariffs will have on the monthly municipal accounts of households.

8.3 An annual Capital budget may only be funded from;

- a) Government grants and subsidies

b) Carry Over

- i. The appropriation of funds in the budget will lapse as a result that they are unspent at the end of financial year and this exclude funds relating to capital expenditure.
- ii. Only unspent grant or loan relating to capital budget shall be rolled over to the next budget year and this exclude funding for projects funded from Capital Replacement Reserve.
- iii. Application for rollover of funds shall be completed and forwarded to Budget and treasury office not later than 31 March each year.

c) Borrowing

- i. The municipality may obtain external loan only to fund capital budget
- ii. Capital project to be funded from external loan can only be included in the budget if the loan has been secure or it can be reasonably assume as being secure.
- iii. The loan redemption period should not exceed the estimated life expectancy of the asset. If this happens the interest payable on the excess redemption period shall be declared as fruitless expenditure.

d) Contributions and donations

- i. The municipality may receive infrastructure assets as a donation; or
- ii. Revenue contribution of a new residential development.

9. TRANSFER OF FUNDS/VIREMENTS

9.1 The policy provides for transfer or virement of funds to allow optimum use of resources by ensuring adequate funding is available to defray expenditure that is incurred in a particular expenditure line item, by offsetting savings in another expenditure line item within the limit of the amount appropriated in a particular vote.

9.2 The policy delegates the responsibility regarding transfer/ virement of funds to the accounting officer and officials accountable to him so as to enable the administration to maximize administrative and operational efficiency in the implementation of the budget; the Mscoa relates to six segments and therefore all segments must be considered when making a virement.

9.3 Budget transfers within the same vote and the function segment shall be recommended on the appropriate transfer of funds form by the Director or Manager and approved by the Chief Financial Officer or such other senior official delegated in the Budget and Treasury Department.

- 9.4 Savings realized on funds appropriated for the capital expenditure shall not be transferred or used to defray operational expenditure.
- 9.5 No budget transfers or virements shall be made to or from salaries expenditure category except with the prior approval of the Chief Financial Officer and the funds in this budget expenditure category will only be transferred within the category.
- 9.6 Savings on allocations earmarked for specific capital projects may not be used for other purposes except with the approval of Council.
- 9.7 Virement (transfer between votes) shall be included in the adjustment budget.
- 9.8 Virement should not be permitted in relation to the revenue side of the budget.
- 9.9 Virement of conditional grant funds to purposes outside of that specified in the relevant conditional grant framework must not be permitted.
- 9.10 Virement should not be allowed from repairs and maintenance project in the project segment (circular 91).
- 9.11 It should not result in adding new projects that were not part of the approved Capital Budget.
- 9.12 Virement between the votes should be permitted where the proposed shifts in funding facilitate sound risk and financial management, e.g. on insurance control vote to excess insurance vote.
- 9.13 Approval on overriding of votes with depleted budget should not to be allowed.
- 9.14 All virements and deliverables must be approved by the chief financial officer before capturing the transfer.

Mscosa virements

In the first year of the Mscosa implementation, virements will be allowed to correct cost allocation over the seven segments and also correct the unbundling of line item that were not correctly done with no limitation on the amount subject to:

- The function may not be changed
- The original budget segments allocation from which the virement is made may not be exceeded.
- The virement must be in the same funding segment
- For the capital segment virement must remain within the same project segment

10. ADJUSTMENT BUDGET /UNFORSEEN AND AVOIDABLE EXPENDITURE

- 10.1 A Municipality may revise an approved annual budget through an adjustments budget in terms of Section 28 of the Municipal Finance Management Act.

10.2 An adjustment budget-

- a) Must adjust revenue and expenditure estimates downwards if there is a material under collection of revenue during the current year;
 - b) May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
 - c) May within a prescribed framework, authorize unforeseeable and avoidable expenditure recommended by the Mayor of the Municipality;
 - d) May authorize the utilization of projected savings in one vote towards spending under another vote (virement); and
 - e) May correct any error in the annual budget.
- 10.3 Council may revise its annual budget by means of an adjustments budget at least three times a year or as regulated by National Treasury.
- 10.4 Only the Executive mayor shall table an adjustments budget in the municipal council in terms of section 28 of the Municipal Finance Management Act.
- 10.5 The Accounting Officer may when necessary recommend the adjustments budget and such adjustments can only be tabled to Council in the following months:
- a) In September – to adjust funding rolled over from the previous financial year as well as to include additional funding that has become available from external sources;
 - b) In January – to take into account recommendations from the mid-year budget and performance report tabled to Council in January that affect the annual budget;
 - c) In May – final budget adjustment to adjust current year's budget in cases where there is an indication that there will be rolling over of funding to the next financial year and to make any adjustments relating to compliance with the accounting standards
- 10.6 Municipal taxes and tariffs may not be increased during a financial year except if required in terms of a financial recovery plan.
- 10.7 Unauthorized expenses may be authorized in an adjustments budget.
- 10.8 In regard to unforeseen and unavoidable expenditure, the following apply:

- a) The Executive Mayor may authorize such expenses in emergency or other exceptional circumstances;
- b) Unforeseen and unavoidable expenditure may be authorized in an adjustment budget.
- c) The municipality will allow for the allocation to such unforeseen and unavoidable expenses only to the value not exceeding 2% of the approved annual budget.
- d) These expenses must be reported by the Executive mayor to the next Council meeting;
- e) The expenses must be appropriated in an adjustments budget which must be passed within sixty days after the expenses were incurred.

11. BUDGET IMPLEMENTATION

- 11.1 The accounting officer with the assistance of the chief financial officer and other senior managers is responsible for the implementation of the budget, and must take reasonable steps to ensure that:-
 - a) funds are spent in accordance with the budget;
 - b) expenses are reduced if expected revenues are less than projected; and
 - c) Revenues and expenses are properly monitored.
- 11.2 The Accounting officer with the assistance of the chief financial officer must prepare any adjustments in budget in terms Section 9 of this policy and submit it to the Executive mayor for consideration and tabling to Council.
- 11.3 The Accounting officer must report in writing to the Council any impending shortfalls in the annual revenue budget, as well as any impending overspending, together with the steps taken to prevent or rectify these problems.
- 11.4 The accounting officer with the assistance of the chief financial officer must in terms of section 71 of the Municipal Finance Management Act, not later than ten working days after the end of each calendar month, submit to the Executive mayor Provincial and National Treasury a report in the prescribed format on the state of the municipality's budget for such calendar month, as well as on the state of the budget cumulatively for the financial year to date.
- 11.5 The Executive mayor must submit to Council within thirty days of the end of each quarter a report on the implementation of the budget and the financial state of affairs of the municipality.
- 11.6 The Accounting officer must assess the budgetary performance of the municipality for the first half of the financial year, taking into account all the monthly budget reports for the first six months, the service delivery performance of the municipality as against the service delivery targets and performance

indicators which were set in the service delivery and budget implementation plan.

11.7 The Accounting officer must then submit a report on such assessment to the Executive mayor by 25 January each year and to Council, Provincial Treasury and National Treasury by 31 January each year.

11.8 The Accounting officer may in such report make recommendations after considering the recommendation of the Chief Financial Officer for adjusting the annual budget and for revising the projections of revenues and expenses set out in the service delivery and budget implementation plan.

12. PUBLICATION

The chief financial officer must ensure the placement of the following documents on the municipality of official website:

- The annual and adjustment budgets and all budget related documents;
- All budget related policies;
- The long term borrowing contracts; and
- All quarterly and mid-year reports submitted to the council on the implementation of the budget and the financial state of affairs of the municipality.

13. REVIEW

This policy will be reviewed annually to be in the line with municipal practices and legislation.

EMALAHLENI LOCAL MUNICIPALITY



DRAFT RETENTION POLICY

2018/2019

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1. DEFINITIONS

"Council" means a Municipal Council established in Section 18 of the Municipal Structures Act and referred to in Section 157 (1) of the Constitution.

"CIDB" is a national body established by an Act of Parliament (Act 38 of 2000).

"Contract" means the written agreement entered into between the Council and the Contractor, as recorded in the contract form signed by the parties, including all attachments and appendices thereto and all documents incorporated by reference therein.

"Contractor" the firm or person signs the contract and commissioned to construct the work.

"Defects" are aspects of the works that are not in accordance with the contract. The usual occur because of design deficiencies, material deficiencies, specification problems or workmanship deficiencies.

"Defects Liability Period" the period for which the contractor is required to "guarantee" the completed works and to rectify any defects that may be discovered or appear. The defects liability period starts when the Municipality is satisfied that the works are complete and takes delivery or handed over to the Municipality.

"Municipality" means the Emalahleni Local Municipality established in terms of Section 155 of the Constitution.

"Register" means the official register kept to receipt all unclaimed deposits.

"Retention" this is money, usually from 5% to 10% of the value of the work done, that is held back by the Municipality to correct defective work.

"Subcontractor" appointed by the contractor to perform a part of the construction works under a subcontractor.

"Disputes" dispute is defined as an unresolved matter of dissatisfaction or differences.

2. INTRODUCTION

The purpose of this policy is to ensure sound, uniformity and proper administration of all retention money retained by the Municipality.

3. OBJECTIVE OF THE POLICY

The objectives of the policy are to:

1. To provide a framework on how to deal with retention monies withheld by the Municipality for capital projects
2. To reduce the liability of the Municipality.

4. BACKGROUND

Retention is the a percentage usual from 5% to 10%, of the amount certified as due to the Contractor on an interim certificate, that is deducted from the amount due and retained by the Municipality. The purpose of the retention is to ensure that the Contractor properly completes the activities required of them under the contract. Retention can also be applied to nominated sub-contractors.

5. APPLICABLE LEGISLATION

1. The Construction Industry Development Board Act 38 of 2000. This act regulates the construction industry as a whole and publishes standards, directives and regulations to give effect to this objective.
2. General Conditions of Contract for Construction Works

6. PAYMENT OF RETENTION

1. Once the contractor has issued a copy of the final completion certificate, the municipality is required to pay the retention money due to the contractor.
2. Half of the amount retained is released on certification of practical completion
3. And remainder or balance is released at the end of the defects liability period.

7. DEFECTS LIABILITY PERIOD

1. The contractor is responsible for making good items which shows defects during the liability period.
2. Towards the end of the defects liability period, the contractor request the Municipality to inspect the project and identify defective items which the contractor is responsible for making good in terms of the contract.
3. The responsible project manager or head of department approve the final release of retention after inspection of defects and approved for payment if defects are

addressed. If defects are still not addressed the final retention release is not approved for payment.

4. The payment certificate for retention release must be accompanied by confirmation from project consulting engineers indicating the stage of completion of the project and the amount payable.

8. RETENTION REGISTER

1. The Municipality will keep a retention register
2. The register will be maintained and updated regularly with all provisions and payments
3. The retention money will be kept in a suspense account per project and per contractor.
4. Retention register must be reconciled with the general ledger by the third (3rd) of each month.

9. UNCLAIMED RETENTION

1. It is the responsibility of the contractor to submit a claim for the retention once the defects liability period has lapsed.
2. Unclaimed retention which is over three (3) years after the defect liability period will be written off based on this policy and amount written off from the retention register will be transferred to the accumulated surplus and will form part of the reporting to council on annual basis.

10. DISPUTES AND HOW TO RESOLVE THEM

The Municipality standard form contracts will cater for a dispute resolution mechanism which will state the procedure to be followed when a dispute arises with regards to retention.

11. REVIEW

This policy will be reviewed annually to ensure that it complies with changes in applicable legislation, reporting framework and the operating requirements of the Municipality.

12. RESPONSIBILITY FOR THE UP KEEP OF THE POLICY

The Chief Financial Officer will be responsible for the administration up keep of the policy.

**EMALAHLENI LOCAL MUNICIPALITY
DRAFT ASSET MANAGEMENT POLICY**



**DRAFT ASSET MANAGEMENT POLICY
2018/2019**

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1 OBJECTIVES

- To ensure the effective and efficient control, utilisation, safeguarding and management of municipality's assets
- To ensure directors are aware of their responsibilities in respect of operation and maintenance of assets
- To set out the standards of physical management, recording and internal controls over assets to ensure they are safeguarded against inappropriate loss or utilisation.
- To specify the process required before expenditure on property, plant and equipment occurs.

2 STATEMENT

- The Asset Management Policy is important to ensure effective and efficient utilization of public funds and accountability thereof is heavily dependent on accurate recording and accounting treatment.

3 BACKGROUND

3.1 The proper utilization and management of its assets is one of the prime mechanisms by which a municipality can fulfill its constitutional objects for:

- Delivery of sustainable services,
- Promotion of social and economic development,
- Promoting a safe and healthy environment and,
- Providing for the basic needs to the community.

3.2 The municipality has a legal and moral obligation to ensure it implements policies to provide for the effective and efficient usage of its assets over the useful life thereof.

3.3 The asset management policy deals with the municipal rules required to ensure the enforcement of appropriate stewardship of assets.

3.4 Stewardship has three components being the:

- Management, utilization and control by all municipal officials;
- Financial administration by the Chief Financial Officer, and
- Physical administration by the Manager: Asset Management

- All of the above will be under delegated powers from the Municipal Manager

3.5 Statutory provisions are being implemented to protect public property against arbitrary and inappropriate management or disposal by a municipality.

3.6 Accounting standards are being promulgated to ensure the appropriate financial treatment for property, plant and equipment. The requirements of these accounting standards include:

- The compilation of asset registers recording all assets controlled by the municipality;
- Accounting treatment for the acquisition, disposal, recording and depreciation of property, plant and equipment, and
- The standards to which these financial records must be maintained.

4. DEFINITIONS

“Accounting Standards Board” was established by the Public Finance Management Act to set standards of Generally Recognized Accounting Practice (GRAP) as required by the Constitution of the Republic of South Africa.

“Assets” are resources controlled by an entity as the result of past events and from which future economic benefits or future service potential are expected to flow to the entity.

“Asset Custodian” is a person in any position or level in the organization entrusted with the safeguarding and use as well as the condition monitoring of a specific asset.

“Asset Management” is a broad function and includes a structured process of decision-making, planning and control over the acquisition, use, safeguarding and disposal of assets to maximize their service delivery potential and benefits, and to minimize their related risks and costs over their entire life.

“Asset Manager” is the “executive director” who has the functional accountability for and control of the physical management of a particular set of assets in order to achieve the municipality’s strategic objectives relevant to his/her directorate. The execution of this responsibility will require the Asset Manager to plan and control the acquisition, utilization, management and disposal of this set of assets to optimize the achievement of these objectives.

“Asset categories” are the main asset classification defined by GRAP. These are:

- **Property, Plant & Equipment** – are defined as tangible assets that are held by a municipality for use in the production of goods or supply of goods or services, for rental to others, or for administrative purposes, and are expected to be used for more than one period.
- **Community assets** – are defined as any asset that contributes to the community’s well-being. Examples are parks, libraries and fire stations.
- **Heritage assets** – are defined as assets held indefinitely for the benefit of present and future generations and have a cultural, environmental, historical, natural, scientific terminology and significant resources. Examples are works of art, historical buildings and statues.
- **Other assets** - defined as assets utilized in operations, except any land as buildings owned or acquired by the municipality with the intention of selling such property in the ordinary cause of business; or
- Land or buildings owned by the municipality with the intention of developing such property for the purpose of selling it in the ordinary cause of business, shall be accounted for as inventory, and not included as either PPE or Investment Property. Example – Plant & Equipment.
- **Infrastructure Assets** – are defined as any assets that are part of a network or similar assets;
 1. Are specialized in nature and do not have alternative use;
 2. They are immovable and / or
 3. They may be subject to constraints on disposal. Example – Roads, water, reticulation schemes, sewer purification, electricity assets and trade mains.
- **Investment properties** – are defined as properties that are acquired for economic and capital nature. Examples – are office parks and underdeveloped land acquired for purpose of resale in future years.

- **Maintenance** – is considered operating expenses incurred in ensuring that the useful operating life of assets is attained.
- **Preventative maintenance** – is maintenance which is required on a systematic basis to ensure that the original assessed future economic benefit or potential service portion or relevant asset is realized hence that the fixed asset reaches its estimated useful life.
- **Replacement value** – defined as the net amount that the municipality expected to obtain.

“Attractive items” are items of property, plant or equipment that are not significant enough for financial recognition in the fixed asset register but are attractive enough to warrant special safeguarding. Such items shall be controlled through departmental attractive items (inventory) register.

“Capital Assets” are all assets with a life cycle of greater than one year. For example, this would include property, plant and equipment (infrastructure network, furniture, motor vehicles, computer equipment, etc.), intangible assets, and investment property.

“Capitalization” is the recognition of expenditure as an asset in the Financial Asset Register and accounting records.

“Carrying amount” is the amount at which an asset is recognized after deducting any accumulated depreciation and accumulated impairment losses thereon.

“Cost” is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction, or, where applicable, the amount attributed to that asset when construction or, where applicable, the amount attributed to that asset when initially recognized in accordance with the specific requirements of other GRAP.

“Cost of acquisition” is all the costs incurred in bringing an item of plant, property or equipment to the required condition and location for its intended use.

“Component” is a part of an asset with a significantly different useful life and significant cost in relation to the rest of the main asset. Component accounting requires that each such part should be

separately accounted for and is treated separately for depreciation, recognition and de recognition purposes. It is also referred to as separately depreciable parts

“Current Replacement Cost” is the cost of replacing an existing asset with a modern asset of equivalent capacity.

“Depreciation” is the systematic allocation of the depreciable amount of an asset over its useful life.

“Depreciable amount” is the cost of an asset, or other amount of an asset, or other amount substituted for cost in the financial statements, less its residual value.

“Enhancement/Rehabilitation” is an improvement or augmentation of an existing asset (including separately depreciable parts) beyond its originally recognized service potential for example, remaining useful life, capacity, quality, and functionality.

“Fair value” is the amount for which an asset could be exchanged between knowledgeable willing parties in an arm’s length transaction.

“Financial asset register” is the controlled register recording the financial and other key details for all municipal assets recognized in accordance with this policy. is a record of information on each asset that supports the effective financial and technical management of the assets, and meets statutory requirements.

“GRAP” stand for “generally recognized accounting practice”.

“Infrastructure” means assets that are usually display some or all of the following characteristics:

- a) They are part of a system or network;
- b) They are specialized in nature and do not have alternative uses;
- c) They are immovable; and
- d) They may be subject to constraints on disposal.

“Recoverable amount” is the amount that the municipality expects to recover from the future use of an asset, including its residual value on disposal.

“Residual value” is the net amount that the municipality expects to obtain for an asset at the end of its useful life after deducting the expected costs of disposal.

“Director” is the “head of each Directorate” that has the functional accountability for and control of the physical management of a particular set of assets in order to achieve the municipality’s strategic objectives relevant to that directorate. The execution of this responsibility will require the relevant asset manager to control the acquisition, utilization, management and disposal of this set of assets to optimize the achievement of these objectives.

“Stewardship” is the act of taking care of and managing property, plant and equipment on behalf of another.

“Useful life” is either:

- a) The estimated period of time over which the future economic benefits or future service potential embodied in an asset are expected to be consumed by the municipality, or
- b) The estimated total service potential expressed in terms of production or similar units that is expected to be obtained from the asset by the municipality.

“Remaining Useful Life” is the time remaining (of the total estimated useful life) until an asset ceases to provide the required service level or economic usefulness.

“Renewal” is the work required to replace/enhance/rehabilitate an asset. Expenses on renewal works are considered capital expenditure.

“Asset champion” is an official delegated by the Asset Manager in his / her department or section to assist him / her in performing asset management related functions.

“Deferred maintenance” is the extent of preventative maintenance that has not been performed.

“Biological asset” is a living animal or plant.

“Impairment” is when the recoverable amount of an asset is less than the costing value of such an asset.

5. STATUTORY AND REGULATORY FRAMEWORK

This policy must comply with all relevant legislative requirements including:

- The Constitution of the Republic of South Africa, 1996
- Municipal Structures Act, 1998
- Municipal Systems Act, 2000
- Division of Revenue Act (enacted annually)
- Municipal Finance Management Act No 56 of 2003
- Local Government: Municipal Asset Transfer Regulations, 2008

Also, this policy must comply with the standards specified by the Accounting Standards Board. The relevant currently recognised accounting standards include:

- GRAP 12 Inventory
- GRAP 13 Leases
- GRAP 16 Investment property
- GRAP 17 Property, plant or equipment
- GRAP 21 Impairment of non-cash generating assets
- GRAP 26 Impairment of cash generating assets
- GRAP 100 Non-current assets held for sale and discontinued operations
- GRAP 102 Intangible assets
- GRAP 103 Heritage assets

This policy does not overrule the requirement to comply with other policies such as Supply Chain Management or Budget policies.

This policy will be updated annually or whenever legislative or accounting standard amendments significantly change the requirements pertaining to asset management in general and the administration of property, plant and equipment.

The Chief Financial Officer will provide guidance or adjust this policy where an apparent conflict exists between this policy and other policies, legislation or regulations.

In any event legislative requirements take precedence over any local policy.

6. ACCOUNTABILITIES AND RESPONSIBILITIES

6.1. **The Municipal Managerⁱ** is responsible for the management of the assets of the municipality, including the safeguarding and the maintenance of those assets.

6.2. **The Municipal Manager** must take all reasonable steps to ensure that:

- The municipality has and maintains a management, accounting and information system that accounts for the assets of the municipality;
- The municipality's assets are valued in accordance with standards of generally recognized accounting practice;
- That the municipality has and maintains a system of internal control of assets, including an asset register; and
- That director and their teams comply with this policy;

The Municipal Manager may delegate or otherwise assign responsibility for performing these functions but will remain accountable for ensuring these activities are performed.

6.3. **The Chief Financial Officerⁱⁱ** is responsible to the Municipal Manager to ensure that the financial investment in the municipalities' assets is safeguarded and maintained.

The chief financial officer must ensure that:

- Appropriate systems of financial management and internal control are established and carried out diligently;
- The financial and other resources of the municipality are utilized effectively, efficiently, economically and transparently;
- Any unauthorized, irregular or fruitless or wasteful expenditure, and losses resulting from criminal or negligent conduct, are prevented;
- The systems, processes and registers required to substantiate the financial values of the municipalities' assets are maintained to standards sufficient to satisfy the requirements of the auditor-general.
- Financial processes are established and maintained to ensure the municipality's financial resources are optimally utilized through appropriate asset plan, budgeting, purchasing, maintenance and disposal decisions.
- The Municipal Manager is appropriately advised on the exercise of powers and duties pertaining to the financial administration of assets;

- The directors and users are appropriately advised on the exercise of their powers and duties pertaining to the financial administration of assets;
- Policies and any supporting procedures or guidelines are established, maintained and effectively communicated.
- The Chief Financial Officer may delegate or otherwise assign responsibility for performing these functions but will remain accountable for ensuring these activities are performed.

6.4. The Directors must take all reasonable steps to ensure that:

- appropriate systems of physical management and controls are established and carried out for assets in their areas of responsibility;
- the municipal resources assigned to them are utilized effectively, efficiently, economically and transparently;
- the assets under their control are appropriately safeguarded and maintained to the extent necessary and that risk management systems are in place and applied;
- any unauthorized, irregular or fruitless or wasteful expenditure, and losses resulting from criminal or negligent conduct, are prevented;
- they are able to justify that their asset plans, budgets, purchasing, maintenance and disposal decisions optimally achieve the municipality's strategic objectives;
- the purchase of assets complies with all municipal policies and procedures;
- all movable and immovable assets are duly processed and identified when it is received into his/her stewardship;
- all movable and immovable assets received into his/her stewardship are appropriately safeguarded for inappropriate use or loss. This will include control over the physical access to these assets and regular asset counts to ensure any losses have not occurred. Any known losses should be immediately reported to the Chief Financial Officer, and
- assets are appropriately utilized for the purpose for which the municipality acquired them for.

The Director may delegate or otherwise assign responsibility for performing these functions but will remain accountable for ensuring these activities are performed.

6.5. Safe-guarding of assets

Directors shall be directly responsible for the physical safe-guarding of any asset controlled or used by the directorate in question.

In exercising this responsibility, Directors shall adhere to the stipulations of this policy as well as any other written directives issued by the Municipal Manager to the directorate in question, or generally to all directorates, in regard to the control of or safe-guarding of the municipality's assets.

6.6. Verification of assets

The Municipality shall perform full asset verification twice in a financial year, half yearly and final at the end of the financial year.

All assets not found during the process of the asset verification shall be derecognized pending the investigation and the fact shall be properly disclosed in the municipal Annual Financial Statements.

Should it happen that after the investigation, those assets are found they shall be recognized back in the financial management system and the fixed asset register and should they not be found, management shall notify and request council to write those assets off.

6.7. Coordination for successful asset management implementation

The success for implementation of effective asset management depends on an organizational commitment to change and an attitude of continuous improvement, and close cooperation between the CFO, finance staff, senior managers and operational managers involved in service delivery.

6.8. Asset Manager must ensure that:

- ensuring that, when acquiring assets, decisions on how to account for the transactions, e.g. whether they should be capitalized or expensed, are made in full compliance with the MFMA, accounting standards and the LGCAMG;
- ensuring that the purchase of capital assets complies with all municipal policies and procedures, including the acquisition plans;
- ensuring that the correct date on which an asset is put into service or commissioned is properly recorded in the asset register and that the appropriate financial data are recorded;

- ensuring that all capital assets are duly processed, identified and recorded before issued for use;
- ensuring that all capital assets under the asset manager's control are appropriately safeguarded from inappropriate use or loss, including appropriate control over the physical access to these assets and regular asset verification to ensure losses have not occurred, and ensuring that any known losses are immediately reported to the CFO.
- ensuring that proper procedures for the movement of assets from one user to another, for maintenance, or disposals outside the municipality are in place and enforced;
- ensuring capital assets are utilized for the purpose for which they were acquired by the municipality.
- The asset manager shall delegate custodianship of assets to specific users. The custodians will be required to perform functions assigned to the asset manager in respect of their specific assets, but the Asset Manager will remain responsible for ensuring that these activities are performed.

6.9. Directors responsible for Infrastructure Assets.

- Shall ensure that a maintenance policy is approved and properly implemented.
- Shall develop a maintenance plan for the infrastructure assets for their section.
- Shall ensure that their departments had implemented operational procedures for an example, operators and drivers must have necessary qualification and valid driver's license, only personnel for electricity department are allowed to the electricity sub stations etc.
- Shall ensure that assets are properly maintained in accordance with the maintenance policy.
- Shall ensure that the assets of the council are not used for private gain.
- Shall ensure that all their movable assets as reflected on the Fixed Asset Register and are bar coded where possible.
- Shall ensure that the Asset Management Section is notified of any changes in the status of the assets under the department's control.
- Shall certify in writing that they have assessed and identified impairment losses on all assets at year end.
- Shall ensure that all obsolete and damaged asset items, accompanied by the relevant asset form and attached disposal forms, are handed in to the Asset Management Section without delay.

- Shall ensure that the correct cost element and description are being used before authorizing any requisitions.
- Shall assist during the annual physical verification of infrastructure assets including the land and building.
- Shall develop an infrastructure assets management plan for their department such as Roads and storm water, Water supply, Sanitation, Solid waste, electricity supply, Properties and community facilities.

6.10. ALL Council employees

- Shall ensure that assets assigned to them are utilized effectively, efficiently, economically and transparently
- Shall ensure that the assets of the council are not used for private gain
- Shall notify the assets coordinators and assets management section of all obsolete, damaged and stolen assets, without delay.
- Shall ensure physical verification of all assets under their possession is performed by the assets management unit, without delay.
- Shall ensure that all assets under their possession are properly bar-coded.
- Shall ensure that on termination of service they returned the assets to their supervisors and complete a termination assets clearance form.
- Shall notify the asset coordinators and assets management unit of the movement and transfer of assets assigned to them by completing an assets transfer form.
- Shall ensure that they comply with the operational procedures.

6.11. Asset custodian is directly responsible for those assets allocated to him/her and must ensure that no movement of those assets from his/her office takes place without the approval form from the delegated authority

- Physical assets correspond with assets inventory lists as well as asset register in terms of descriptions and asset identification numbers
- Any losses, damages and discrepancies are immediately reported to the assets management unit and insurance unit where applicable.
- Failure to uphold the above requirement will result as noncompliance with the council policy, and the custodians will be personally held liable and will be required to replace any assets that are:

1. Damaged and not reported

2. Moved without appropriate approval forms
3. Assets that are listed on the inventory lists but are no longer in the respective premises occupied by the custodians.

7 Financial Management

7.1 Pre-Acquisition Planning

- Before a capital project is included in the budget for approval, the Asset Manager must demonstrate that they have considered the projected cost over all the financial years until the project is operational;
- The future operational costs and revenue on the project, including tax and tariff implications;
- The financial sustainability of the project over its life including revenue generation and subsidisation requirements;
- The physical and financial stewardship of that asset through all stages in its life including acquisition, installation, maintenance, operations, disposal and rehabilitation;
- The inclusion of this capital project in the integrated development plan and future budgets: and
- Alternatives to this capital purchase.
- The Chief Financial Officer is accountable to ensure the Asset Manager receives all reasonable assistance, guidance and explanation to enable them to achieve their planning requirements.

7.2 Approval to Acquire assets

Funds can only be spent on a capital project if:

- the funds has been appropriated in the capital budget, and the future annual operations and maintenance needs have been calculated and have been budgeted for in the operations budget;
- the project, including the total cost and funding sources, has been approved by Council;
- the Chief Financial Officer confirms that funding is available for that specific project, and
- the Supply Chain Management prescripts/procedures have been adhered to.

Every department procuring any items on capital votes or projects should ensure that evidence thereof is kept at hand.

Evidence of procurement is necessary for the recording of details in the fixed asset register to ensure completeness of the audit trail, and is required.

On receiving procured assets, departments must ensure that they inform the Chief Financial Officer accordingly, to aid the updating of inventory lists on an ongoing basis

7.3 Funding of capital projects

- Within the municipality's on-going financial, legislative or administrative capacity, the Chief Financial Officer will establish and maintain the funding strategies that optimise the municipality's ability to achieve its strategic objectives as stated in the Integrated Development Plan.
- The acquisition of assets **WILL NOT** be funded over a period longer than the useful life of that asset.

7.4 Disposal of property plant and equipment.

- The municipality may not transfer ownership as a result of a sale or other transaction or otherwise permanently dispose of an asset needed to provide the minimum level of basic municipal services, unless such asset is obsolete or surplus to requirements or beyond a state of good repair or being replaced and provided that the delivery of the minimum level of basic municipal services must not be compromised as a result of the disposal of the asset.
- The municipality may transfer ownership or otherwise dispose of a non-current asset other than one contemplated above, but only after the Council, in a meeting open to the public
- *Has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services, and*
- *Has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset.*
- The decision that a specific non-current asset is not needed to provide the minimum level of basic municipal services, may not be reversed by the municipality after that asset been sold, transferred or otherwise disposed of.
- The disposal of an item of property, plant and equipment must be fair, equitable, transparent, competitive and cost effective and comply with municipal supply chain management regulation and policy
- Transfer of assets to another municipality, municipal entity, national directorate or provincial directorate is excluded from these provisions, provided such transfer is being done in accordance with a prescribed regulatory framework.
- Directors shall report in writing to the Chief Financial Officer on all assets controlled or used by the directorate concerned, which such Director wishes to alienate by public auction or public tender. The Chief Financial Officer shall thereafter consolidate the requests received from the

various directorates, and shall promptly report such consolidated information to the Council or the Municipal Manager of the municipality, as the case may be, recommending the process of alienation to be adopted.

- Within the scheme of delegation the Municipal Manager may approve the disposal of an item of property, plant and equipment
- Asset Managers are responsible to prepare a list of redundant or obsolete assets and /or inventory items at least once per annum.
- Once the assets are alienated, the Chief Financial Officer shall de-recognize the asset from the asset register.
- All gains and losses realized on the alienation of assets shall be accounted for according to GRAP requirement.

8 Internal Controls

8.1 Asset registers

8.1.1 Establishment and Management of the Asset Register

- The Chief Financial Officer is responsible for establishing and maintaining the Council's Asset Register.
- The Chief Financial Officer is responsible for ensuring the maintenance of that part of the Asset Register containing key financial data on each item of Property, Plant or Equipment that satisfies the criterion for recognition.
- Asset Managers are responsible for ensuring the establishment and maintenance of entries in the Asset Register for assets within their control. They will also be responsible for establishing and maintaining any additional register or database required demonstrating their physical management of their assets.
- Each Asset Manager is responsible to ensure that sufficient controls exist to substantiate the quantity, value, location and condition of all assets in their registers.

8.2 Financial components of the Asset Register

8.2.1 Contents of the Financial Asset Register

The details included in the asset register will include:

- The measurement bases used.
- The depreciation methods used.
- The useful life.
- Depreciation charged (current year)
- The gross carrying amount
- The accumulated depreciation.
- Date of acquisition

- Acquisition cost / fair value
- Date of disposal (if relevant)
- Increases or the decreases resulting from revaluations (if relevant)
- Method of calculating recoverable amount.
- Any restrictions on title to the asset and title deed number.
- Location (cost Centre) and physical location
- Strategic purpose and if it is required to provide minimum basic service.
- The Responsible Asset Manager
- Cost Centre of user department
- Function codes
- Classifications
- Identification number where applicable
- Cash or non-cash generated
- Impairment losses
- Source of finance
- Stand number (property)
- Valuation (if applicable)
- Date of valuation
- Assets used to secure debts;
- Residual value

8.2.2 . Internal Controls over the Financial Asset Registers

- Controls around the asset register should be sufficient to provide an accurate, reliable and up to date account of assets under control to the standards specified by the chief financial officer and required by the Auditor-General.
- These controls will include physical management and recording of all acquisitions, assignments, transfers, losses and disposals of assigned asset as well as regular stock takes and system audits to confirm the adequacy of controls.

8.3 Physical Receipting and Management

8.3.1 Responsibilities of the Asset Manager

The Asset Manager must:

- ensure that the purchase of property, plant or equipment complies with all municipal policies and procedures.

- ensure the all moveable property, plant and equipment is duly processed and identified before it is received into their stewardship.
- ensure all moveable assets received into their stewardship are appropriately safeguarded for inappropriate use or loss. This will include appropriate control over the physical access to these assets and regular stock takes to ensure any losses have not occurred. Any know losses should be immediately reported to the Chief Financial Officer to update the asset register and the Director Administration & Resource Management to process insurance claims.
- Ensure that an annual stock take of property, plant and equipment as part of the annual reporting processes coordinated by the Chief Financial Officer is done.
- ensure that property, plant and equipment is appropriately utilized for the purpose that the municipality acquired them.
- The results of annual stock take, in hard copy format, must be signed by the Asset Manager or his / her delegate in terms of Delegations of Authority and be displayed in relevant locations.
- Losses in assets due to theft or damage should be reported in writing to the Director Administration & Resource Management and subsequently to the Accounting Officer and Chief Financial Officer;
- on an ongoing basis, keep record of assets which are redundant and / or obsolete to be written off
- ensure that all moveable property, plant and equipment is duly checked, processed and identified (marked with a unique label number) before it is received into their stewardship.
- ensure that all moveable assets received into their stewardship are appropriately safeguarded against inappropriate use or loss. This will include appropriate control over the physical access to these assets, as well as regular stock takes to control and prevent losses from occurring. Losses are to be dealt with in accordance with the responsibilities and accountabilities.
- ensure that no private property, plant or equipment is used for Council activities, as Council will not be held responsible for any loss or injury that might occur through non-compliance hereof.
- annually assess all assets under his / her control for impairment and review of useful lives and review of residual amounts in collaboration with the Chief Financial Officer.
- on termination of employee's service, ensure that the respective assets and inventory items lists indicating all items entrusted to the specific asset user, is confirmed to be existent and returned in good order, prior to the final salary payment being made to the employee.

8.3.2 Receipt of property plant and equipment

- The receipting of property, plant and equipment will be managed by the Supply Chain Management Unit.
- The process of receipting will include:
 - Review of the authority to purchase including compliance with all procurement policies and budgetary limits.
 - Review of all details (requisitions, orders, goods received notes, invoices etc.) required to write the asset on to the asset register.
 - Assignment of the asset to the appropriate Asset Manager.

8.3.3 The date of acquisition

- The date of acquisition of property, plant and equipment is deemed to be the time when legal title and / or control pass to the municipality.
- Donated assets shall be brought into at the date the municipality accepts or acknowledges the donation.
- This may vary for different categories of assets but will usually be the point of time when payment is made for that item of property, plant and equipment.

8.4 Transfers to another Asset Manager

8.4.1 Permanent transfers to another Asset Manager

- An Asset Manager retains managerial accountability and control for a particular asset unless;
 - Another Senior manager agrees in writing to accept responsibility for that asset, and
 - This transfer is endorsed by the Chief Financial Officer.
- The Finance Directorate appropriately amends the financial element of the Asset Register for all approved transfers.
- The new Asset Manager accepts all the accountabilities of the previous Asset Manager.
- The Manager Finance appropriately amends the Financial Asset Register for all approved transfers, where after such physical transfer are only permitted to take place.
- The new Asset Manager has made the necessary budget provision to cater for accompanying cost of such asset register.

8.4.2 Relocation or Reassignment of Property, Plant or Equipment

- The Asset Manager must ensure that the asset is appropriately safeguarded for loss, damage or misuse where ever it is located. Safeguarding includes ensuring reasonable physical restrictions and delegated management is implemented.

- The Asset Manager must advise the Chief Financial Officer whenever an asset is permanently relocated or reassigned from the location (or base) or cost center recorded in the Financial Asset Register.
- The Asset Manager must advise the Chief Financial Officer whenever an asset is temporarily relocated or reassigned from the location (or base) or cost center recorded in the Financial Asset Register. In this case, the Asset Manager must also advise the Chief Financial Officer when this asset is returned.

9 Management of attractive items

9.1 Management of attractive items

Assets costing less R1, 000 and with a lifespan of less than a year (12Months) are deemed to be attractive item unless that type of asset is specifically excluded by the Chief Financial Officer.

The requirements to manage attractive items include:

- Receipting and delivering of these items through specified control points and assignment to such users.
- Maintaining and updating attractive items register for these receipts (Inventory Register).
- Delivery and assignment of an attractive item to a specified position.
- Regular stock takes by the assigned person to ensure these attractive items are being appropriately safeguarded.
- Regular audits by the Asset Manager to ensure attractive items are being appropriately managed by the assigned persons.
- Recording and reporting of any disposal or loss of these attractive items to the Director Administration & Resource Management and CFO and adjustment of the attractive items register.

Attractive items:

- Will not be capitalized as an asset,
- Will not be depreciated,
- Will not be revalued,
- Will not be Impaired.
- will be recorded in the attractive items (inventory) register
- Will be treated in a similar fashion as an asset for e.g. safeguarding or officially approved for disposal, etc.

- Will be budgeted for under a line item in the operating budget.

10 Management and Operation of property, plant and equipment

10.1 Accountability to manage property plant and equipment

- Each Asset Manager is accountable to ensure that municipal resources assigned to them are utilized effectively, efficiently, economically and transparently. This would include developing appropriate asset management systems, procedures, processes and controls for managing assets,
- Providing an accurate, reliable and up to date account of assets under their control,
- The development and motivation of relevant strategic asset management plans and operational budgets that optimally achieve the municipality's strategic objectives.

10.2 Contents of a strategic asset management plan

- Asset Managers need to manage assets under their control to provide the required level of service or economic benefit at the lowest possible long term cost. To achieve this, Asset Manager will need to develop strategic asset management plans that cover:
 - Alignment with the Integrated Development Plan
 - Operational guidelines,
 - Performance monitoring,
 - Fit for purpose and alternative delivery option assessments,
 - Maintenance programs,
 - Renewal, refurbishment and replacement plans,
 - Disposal and Rehabilitation plans,
 - Operational, financial and capital support requirements, and
 - Risk mitigation plans including insurance strategies
- The operational budgets are the short to medium term plan for implementing this strategic asset management plan.

10.3 Reporting on Emerging Issues

- Each Asset Manager should report to the Municipal Manager on issues that will significantly impede the assets capability to provide the required level of service or economic benefit.

11 Classification, Aggregations & Components

11.1 Classification of property plant and equipment

- Any asset recognized as an asset under this policy will be classified according to national recognized categories.
- These categories will be specified by the Accounting Standards Board and currently are included in GRAP 17 and other applicable standards.
- The Chief Financial Officer with the relevant Asset Manager may agree to subdivide these classifications further. This decision will be noted as an amendment to the classification schedule of the municipality and endorsed by the Municipal Manager, the Chief Financial Officer and the relevant Asset Manager.

11.2 Investment Property

- Investment Property shall initially be measured at cost. Transactions costs shall be included in the initial measurement. Where an investment property is acquired at no cost, or for nominal cost, its cost is its fair value as at the date of acquisition.

Measurement of Investment Property subsequent to initial recognition:

- The investment property is measured at cost less accumulated depreciation and accumulated impairment losses.
- Adjustments to the previous year's recorded fair value shall be accounted for as either gains or losses in the accounting records of the department or service controlling the asset.

11.3 Inventory Asset

- Any land or building owned or occupied by the municipality with the intention of selling such property in the ordinary course of business, or any land or building owned or acquired by the municipality with the intention of developing such property for the purpose of selling it in ordinary course of business, shall be accounted for as inventory assets.

11.4 Optional Treatment for Major Component

- An Asset Manager may, with agreement of the Chief Financial Officer, treat specified major components of an item of property plant or equipment as a separate asset for the purposes of this policy.

- The major components may be identified by the physical parameters of its financial parameters.
- These major components may be defined by its physical parameters (e.g. a reservoir roof) of its financial parameters (e.g. a road surface).
- In agreeing to these treatments the CFO must be satisfied that these components:
 - Have significantly a different useful life or usage pattern to the main asset,
 - Align with the asset management plans,
 - The benefits justify the costs of separate identification,
 - It is probable that future economic benefits or potential service delivery associated with the asset will flow to the municipality,
 - The cost of the asset to the municipality can be measured reliably,
 - The municipality has gained control over the asset,
 - The costs is above the recognition threshold, and
 - The asset is expected to be used during more than one financial year.
- All such decisions and agreements will be confirmed before the beginning of the financial year and submitted for approval with the budget. Any amendments will only be permitted as part of a budget review.
- Once a major component is recognized as a separate asset, it may be acquired, depreciated and disposed of as if it were a separate asset.
- All other replacements, renewals or refurbishments of components will be expensed.
- All other replacements, renewals or refurbishments of significant components will be expensed.

11.5 Recognition of network asset

- The Asset Manager is accountable for the management of the registers required to financially verify the value of a network asset.
- A network asset is a collection of assets and their subsequent components, which operates as a whole to deliver a specified service or economic benefit, for e.g. electrical network, roads network, IT system network, etc.
- It should be possible to identify a network asset with all its different components on the asset register.

12 Accounting for Property, Plant and Equipment

12.1 Recognition of property, plant and equipment

- An item of property, plant and equipment shall be recognized as an asset when:
 - It is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and
 - The cost or fair value of the asset to the municipality can be measured reliably.
- All other acquisitions of property, plant and equipment that do not meet the recognition criteria shall be expensed.

12.2 Initial measurement

- An item of property, plant and equipment that qualifies for recognition as a non-current asset should be initially measured at its "cost of acquisition".
- This "cost of acquisition" will include all costs required to bring the asset to the proper working condition and position for its intended use. These costs usually include the following:
 - Purchase costs (less any discounts given)
 - Delivery costs and handling cost (initial)
 - Installation and assembly cost
 - Professional fees for architects and engineers
 - Import duties
 - Non-refundable taxes
 - Site development costs
 - Contractor fees
 - Finance cost (interest) in accordance with the applicable accounting standards
 - Capitalization of costs stops / ceases when the asset is in the condition and location necessary for it to be capable of operating in the manner intended by management.

12.3 Donations or exchanges

- Where an item of property plant and equipment is acquired at no cost, or for a nominal cost, it shall be initially measured at its fair value as at the date of acquisition and included in the non-current asset register.

12.4 Carrying amount on property plant and equipment

- Subsequent to initial recognition as an asset, an item of property, plant and equipment should be carried at its cost less any accumulated depreciation and any accumulated impairment

losses, subject to the requirement to write an asset down to its recoverable amount or any subsequent revaluation.

12.5 Depreciation

- The depreciable amount of an item of property, plant and equipment should be allocated on a systematic basis over its useful life.
- The depreciation method used should reflect the pattern in which economic benefits or potential service provisions are consumed by the municipality.
- The depreciation charge for each period will be recognized as an expense against the budget of the relevant Asset Manager unless it is included in the carrying amount of another asset.
- The depreciation method will be straight line unless the Chief Financial Officer is convinced that another method is more appropriate.
- Depreciation of an asset will commence once the asset is available for use through:
 - Being in the location for it to be capable of operating in the manner intended.
 - Being in the condition for it to be capable of operating in the manner intended.

12.6 Initial determination useful life

- Each Asset Manager needs to determine the useful life of a particular item or class property, plant and equipment through the development of a strategic asset management plan that forecasts the expected useful life that asset. This should be developed as part of the Pre-Acquisition Planning that would consider the following factors:
 - The operational, maintenance, renewal and disposal program that will optimize the expected long term costs of owning that asset,
 - economic obsolescence because it is too expensive to maintain,
 - functional obsolescence because it no longer meets the municipalities needs,
 - technological obsolescence,
 - social obsolescence due to changing demographics, and
 - legal obsolescence due to statutory constraints.
 - Technological obsolescence.
- GRAP 17 provides a schedule of useful lives (include as an annexure). These should be used as a guide to the minimum useful lives only because actual asset lives experienced greatly exceed those recommend lives.
- Spares purchased specifically for a particular asset, or class of assets, and which would become redundant if that asset or class was retired or use of that asset or class was discontinued, must be considered to form part of the historical cost of that asset or class. The

depreciable amount of such spares must be allocated over the useful life of the asset or class.¹

12.7 Review of useful life (Impairment)

- The useful life of an item property, plant and equipment should be reviewed annually and if expectations are significantly different from previous estimates, the depreciation charge for the current and future periods should be adjusted.

12.8 Review of depreciation method

- The depreciation method applied to property, plant and equipment should be reviewed annually, and if there has been a significant change in the expected pattern of economic benefits or potential service delivery from those assets, the method should be changed to reflect the changed pattern.
- When such a change in depreciation method is necessary the change should be accounted for as a change in accounting estimate and the depreciation charge for the current future periods should be adjusted.

12.9 Subsequent expenditure on property plant and equipment

- Subsequent expenditure relating to an item of property, plant and equipment that has already been recognised should be added to the carrying amount of the asset when it is probable that future economic benefits or potential service delivery, in excess of the originally assessed standard of performance of the existing asset, will flow to the municipality.
- All other expenditure should be recognised as an expense in the period in which it occurred.
- Before allowing the capitalisation of subsequent expenditure, the Chief Financial Officer must be satisfied that this expenditure significantly:
 - Increases the life of that asset beyond that stated in the asset register, or
 - Increases the quality of service that asset beyond the existing level of service, or
 - Increases the quantity of services that asset can provide, or
 - Reduces the future assessed costs of maintaining that asset.
- Expenditure that is proposed to be capitalized must also conform to recognition criteria for non-current assets and should also be appropriately included in the approved capital budget.
- Where it is desired to capitalize future component replacements, refurbishments or renewals, then please refer to the section on major components in this policy.

12.10 Revaluation of property plant and equipment

- The municipality will not revalue property plant and equipment under this current version of the asset management policy.
- The Accounting Standards Board is developing an accounting treatment for such revaluations.
- The municipality will update this policy to include revaluation when the Accounting Standards Board has confirmed their treatment for revaluations.

12.11 Reduction of the carrying amount

- The carrying amount of a non-current asset should be reviewed annually to assess whether or not the recoverable amount has declined below the carrying amount.
- When such a decline has occurred, the carrying amount should be reduced to the recoverable amount.
- The amount of the reduction should be recognized as an expense immediately, unless it reverses a previous revaluation in which case it should be charged to a non-distributable reserve.
- For asset providing economic benefits, the recoverable amount is the net present value of future ownership.
- For asset providing future service delivery, the recoverable amount is the remaining proportional of its useful life, service capacity or quality of service that is not intended to be restored by normal maintenance programs.

12.12 Subsequent increase in recoverable amount

- A subsequent increase in the recoverable amount of an asset, previously written down due to a decline in the carrying amount should be written back when the circumstances and events that led to the write –down or write-off cease to exist and there is persuasive evidence that the new circumstances and events will persist for the foreseeable future.
- The amount written back should be reduced by the amount that would have been recognized as depreciation had the write-down or write-off not occurred.

12.13 Reduction of the carrying amount

- The carrying amount of a non-current asset should be reviewed annually to assess whether or not the recoverable amount has declined below the carrying amount.
- When such a decline has occurred, the carrying amount should be reduced to the recoverable amount.

12.14 Accounting treatment on Disposal

- An item of property, plant and equipment should be eliminated from the balance sheet on disposal or when the asset is permanently withdrawn from use and no future economic benefits or potential service delivery are expected from its disposal.
- Gains or losses arising from the retirement or disposal of an item of property, plant and equipment should be determined as the difference between the actual or estimated net disposal proceeds and the carrying amount of the asset, and should be recognized as revenue or expense in the statement of financial performance.
- The fact that the fixed asset might be fully depreciated is in itself not a reason for disposal of the asset.

13 Financial Disclosure

- The financial statements should disclose, in respect of each class of property, plant and equipment classified under the categories of infrastructure, community, heritage, investment properties and other assets:
 - (a) The measurement bases used for determining the gross carrying amount. When more than one basis has been used, the gross carrying amount for that basis in each category should be disclosed.
 - (b) The depreciation methods used.
 - (c) The useful lives or the depreciation rates used.
 - (d) Depreciation charged in arriving at net surplus or deficit for the period.
 - (e) The gross carrying amount and the accumulated depreciation at the beginning and the end of the period.
 - (f) a reconciliation of the carrying amount at the beginning and end of the period showing:
 - (i) additions
 - (ii) disposal
 - (iii) acquisition through business combinations
 - (iv) increases or the decreases resulting from revaluations
 - (v) deductions in carrying amount
 - (vi) amounts written back
 - (vii) depreciation
 - (xi) other movements

- The financial statement should also disclose:
 - (a) Whether or not, in determining the recoverable amount of items of property, plant and equipment, expected future cash flows have been discounted to their present values.
 - (b) The existence and amounts of restrictions on title and property, plant and equipment pledged as security for liabilities.
 - (c) The accounting policy for restoration costs relating to items of property, plant and equipment.
 - (d) the amount of expenditures on account of property, plant and equipment in the course of construction, and
 - (e) The amount of commitments for the acquisition of property, plant and equipment.
- When items of property are stated at revalued amounts, the financial statements should disclose:
 - (a) The basis used to revalue the assets.
 - (b) The effective date of revaluation.
 - (c) Whether an independent value was involved.
 - (d) The nature of any indices used to determine replacement cost.
 - (e) The carrying amount of each class of property, plant and equipment that would have been included in the financial statements had the assets been carried at cost less depreciation.
 - (f) The revaluation surplus, detailing the movement for the period.
 - (g) The portion of the depreciation charge relating to the revaluation.

13. ASSET CATEGORIES

13.1 Immovable Assets

- Infrastructure Assets
 - *Electricity network assets*
 - *Water networks and related assets*
 - *Waste water networks and related assets*
- Investment Property
- Community assets
 - *Parks & gardens*
 - *Sport fields and stadium*
 - *Swimming pools*
 - *Community halls*
 - *Libraries*
 - *Recreational facilities*
 - *Fire, Safety and emergency*
 - *Security and policy*
 - *Clinics*
 - *Museums and art galleries*
 - *Cemeteries*
 - *Social rental housing*
- Heritage assets
 - *Buildings*
- Intangible assets
 - *Servitudes*
- Agricultural assets
 - *Biological assets*
- Other assets
 - *Abattoirs*
 - *Markets*
 - *Civic land and buildings*
 - *Other land*
 - *Other buildings*
- Work-in-progress

13.2 Movable Assets

- Other Assets
 - Office equipment
 - Furniture and fittings
 - Bins and containers
 - Emergency equipment
 - Motor vehicles
 - Aircraft
 - Watercraft
 - Plant and equipment
 - Specialised vehicles
- Intangible Assets
 - Computer software & programming
- Heritage Assets

14 PARAPHRASE OF SECITON 14 OF THE MUNICIPAL FINANCE MANAGEMENT ACT, 2003

- A Municipality may not alienate any capital asset required to provide a minimum level of basic municipal services.
 - A municipality may not alienate any other capital asset, provided:
 - *The Council in a meeting open to the public, has first determined that the asset is not required to provide a minimum level of basic municipal services; and*
 - *The Council has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset.*
-

EMALAHLENI LOCAL MUNICIPALITY



DRAFT ELECTRICITY AND WATER LOSSES POLICY

2018/2019

INDEX

Contents

- 1. Scope
- 2. Objectives
- 3. Types and Losses
- 4. Control and Monitoring
- 5. Reporting

Scope

The municipality buys electricity and water from a supplier and/or obtain it from own recourses. In the distribution process of this electricity and water, losses may occur.

Objective

The objective of the municipality must be to minimize these losses that occur to a minimum, as these losses can have a negative financial impact as the municipality have to pay for electricity and water that cannot be billed to consumers

Types of Losses

The most common losses the Municipality has faced are:

- Unmetered electricity and water connections.
- Unmetered municipal electricity and water connections
- Open spaces and sport fields that are unmetered.
- Undetected underground water leaks.
- Pipe bursts.
- Illegal connections, meter tampering and theft.
- Selling illegal pre-paid electricity vouchers
- Incorrect metering and billing
- Technical losses

Control and Monitoring

The municipality must have the intention to keep the losses of electricity and water to below 10 percent of the total electricity and water purchased and obtained from own resources.

To keep the losses to a minimum the metering of electricity and water must be monitored sufficiently.

The billing system must be used to detect possible cases of illegal connections.

If theft is detected the electricity and water supply to the premises will be disconnected and a fine will be given. An attempt will also be made to determine the units stolen and to recover the cost from the consumer.

Regular metering audits must be carried out to ensure meters are recording correct at registered tariffs.

Closure of mainline burst pipe within 30 minutes of reporting

All visible and reported water leaks should be repaired as soon as possible (within 12 hours).

All boundary valves should be identified and properly serviced. They must be checked monthly to prevent unauthorized opening and closing.

Communities should be educated on how to reduce electricity and water losses within households.

Assistants must be given to poor communities to repair water leaks.

Bulk management meters must be in place and used to derive a reliable water balance

Water pressure management implemented to prevent pipes from bursting

Metering of standpipe installations implemented

All municipal buildings and properties must be metered and meters must be read on a monthly basis

Metering of water delivered by water tanker service. The director Technical Services must on a monthly basis provide the quantity in kiloliters of water delivered to the CFO for processing.

Annually during the budget process a Preventative Maintenance plan on electricity and water infrastructure must be submitted to Council for consideration.

The approved Preventative Maintenance Plan must be implemented annually.

Reporting

A monthly distribution losses control report must be submitted to council by the Revenue Enhancement Committee.

The total losses that the municipality may incur for electricity and water must be made public in the annual financial statements of the municipality.

ANNEXURE A: EXPECTED USEFUL LIVES AND RESIDUAL VALUES OF ASSETS

ASSET TYPE	EUL		Residual (%)
	MIN	MAX	
Furniture and Office Equipment			
Advertising boards	3	5	0
Air conditioners (individual fixed & portable)	3	5	0
Cutlery and crockery	5	10	0
Domestic and hostel furniture	10	15	0
Linen and soft furnishings	5	10	0
Office equipment (including fax machines)	5	7	0
Office furniture	5	7	0
Paintings, sculptures, ornaments (home and office)	5	10	0
Computer Equipment			
Computer hardware including operating systems	3	5	0
Networks	5	10	0
Emergency Equipment			
Emergency vehicles (Ambulances and fire engines)	5	10	0
Fire hoses	5	10	0
Motor Vehicles			
Aircraft	10	15	0
Aircraft engines	5	7	0
Airport transport equipment (stairs and luggage)	10	15	0
Busses	10	15	0
Cycles	4	7	0
Mobile clinics	5	10	0
Passenger Vehicles	5	15	0
Railway rolling stock	4	7	0
Ships	10	15	0
Ships engines	15	20	0
Trailers and accessories	5	7	0
Trucks/Bakkies	5	10	0
Bins and Containers			
Household refuse bins	2	5	0
Bulk containers	5	10	0
Biological or Cultivated Assets			
Dairy cattle	-	-	-
Feathered animals (for eggs and feathers)	-	-	-
Forests and plantations	-	-	-
Fruit trees	-	-	-
Game animals	-	-	-
Animals for reproduction (cattle, goats, sheep, pigs)	-	-	-
Animals for wool or milk (goats and sheep)	-	-	-
Dogs (law enforcement and security)	-	-	-
Horses (law enforcement and working)	-	-	-
Plants (for production of seeds)	-	-	-
Vines	-	-	-

Other animals	-	-	-
Heritage Assets			
Archives	n/a		
Areas of land of historic or specific significance (i.e. world heritage site)	n/a		
Culturally significant buildings (parliamentary buildings)	n/a		
National monuments	n/a		
National parks/reserves (i.e. Kruger Park)	n/a		
Paintings	n/a		
Sculptures	n/a		
Municipal jewellery	n/a		
Works of art	n/a		
Other antiques and collections	n/a		
Intangible Assets			
Capitalised development costs	-	-	
Computer software	2	5	0
Mastheads and publishing titles	-	-	
Patents, licences, copyrights, brand names and trademarks	-	-	
Recipes, formulae, prototypes, designs and models	-	-	
Service and operating rights	-	-	
Other intangibles	-	-	
Other Machinery and Equipment/Plant and Equipment			
Audio-visual equipment	5	10	0
Building air conditioning systems	5	10	0
Cellular phones (over R5 000)	0	2	0
Cellular routers 3 -	0	3	0
Domestic equipment (non-kitchen appliances)	3	5	0
Electric wire and power distribution equipment (compressors, generators & allied equipment)	5	7	0
Emergency/rescue equipment	5	10	0
Elevator systems	15	20	0
Farm/Agricultural equipment	5	15	0
Fire Fighting equipment	3	5	0
Gardening equipment	2	4	0
Irrigation equipment	10	15	0
Kitchen appliances	5	10	0
Laboratory equipment			
Agricultural		5	7
Medical testing	5	7	0
Roads and transport	5	7	0
Laundry equipment and industrial sewing machines	10	15	0
Learning, training support and library material (curriculum equipment)	5	10	0
Machines for metallurgy	5	10	0
Machines for mining and quarrying	5	10	0
Machines for textile production	10	15	0
Medical and allied equipment	5	10	0
Music instruments	10	15	0
Photographic equipment	5	7	0
Pumps, plumbing, purification and sanitation equipment	5	10	0
Radio equipment	5	7	0
Road construction and maintenance equipment	10	15	0

Saddles and other tack	5	7	0
Security equipment/systems/ materials			
Fixed	3	5	0
Movable	3	5	0
Ship and marine equipment	5	10	0
Sport and recreational equipment	5	10	0
Survey equipment	5	7	0
Telecommunication equipment	3	5	0
Tents, flags and accessories	5	10	0
Woodworking machinery and equipment	5	10	0
Workshop equipment and loose tools			
Fixed	5	10	0
Movable	3	5	0
INFRASTRUCTURE ASSETS			
Electricity			
Cooling towers	25	30	0
Mains	15	20	0
Meters			
Prepaid	10	20	0
Credit	20	25	0
Power stations			
Coal	50	60	0
Gas	50	60	0
Hydro	50	60	0
Nuclear	60	80	0
Supply/reticulation	15	25	0
Transformers	25	50	0
Lines			
Underground	25	45	0
Overhead	20	30	0
Cables	25	45	0
Substations			
Switchgear	20	30	0
Equipment			
Outdoor	20	30	0
GIS	15	30	0
Indoor	30	40	0
Electrical panels	3	5	0
Telemetry	7	15	0
Roads (Roads, Pavements, Bridges & Storm Water)			
Bridges			
Vehicle			
Bridges - Concrete	60	80	0
Bridges - Steel	40	50	0
Bridges - Timber	25	40	0
Pedestrian			
Bridges - Concrete	60	80	0
Bridges - Steel	40	50	0
Bridges - Timber	25	40	0
Railway			
Bridges - Concrete	60	80	0
Bridges - Steel	40	50	0
Bridges - Timber	25	40	0
Reinforced retaining walls			

Earth	10	15	0
Concrete	25	30	0
Expansion and construction joints	15	20	0
Storm Water			
Culverts			
Concrete	40	60	0
Armco	25	40	0
Drains	10	15	0
Earthworks	80	100	0
Concrete lining	25	50	0
Stop banks	40	50	0
Pipes	25	50	0
Coastal	25	30	0
Structure (Retaining walls)	20	40	0
Piers	60	80	0
Storm water outfalls	60	80	0
Roads			
Kerb and channels	40	50	0
Municipal road			
Asphalt surface	10	20	0
Asphalt layer	30	50	0
Concrete surface	10	30	0
Concrete layer	30	50	0
Gravel surface	3	10	0
Crash barriers	10	30	0
Retaining walls	30	60	0
Overload control centres			
Electronic hardware	10	15	0
Other equipment	10	20	0
Pedestrian footpaths	15	30	0
Street lighting	25	40	0
Subways	40	50	0
Traffic islands	40	50	0
Traffic lights	15	20	0
Traffic lights – coastal	10	15	0
Traffic signs	5	15	0
Toll road plazas	20	50	0
Airports			
Airports and radio beacons	25	30	0
Aprons	25	30	0
Runways	15	20	0
Taxiways	15	20	0
Specialised equipment			0
Luggage movement equipment	20	25	0
Communication equipment	10	15	0
Water			
Dams			
Structure			
Concrete	80	100	0
Earth	30	50	0
Mechanical and electrical	15	40	0
Meters	10	20	0
Standpipes	5	20	0

Metalwork (steel stairs, ladders, handrails, weirs)	10	30	0
Pump stations			0
Structure	30	55	0
Electrical	15	40	0
Mechanical	15	40	0
Perimeter protection	10	25	0
Reservoirs	10	15	0
Structure	30	50	0
Electrical	15	40	0
Mechanical	15	40	0
Perimeter protection	10	25	0
Supply/reticulation	20	50	0
Underground chambers			0
Valves	15	25	0
Meters	10	20	0
Transition	10	15	0
Other	5	10	0
Water purification works			
Structure	30	55	0
Electrical	15	40	0
Mechanical	15	40	0
Perimeter protection	10	25	0
Meters	10	15	0
Telemetry	10	15	0
Sewerage			
Bulk pipelines (outfall sewers)			
Rising mains	40	50	0
Gravity mains	40	50	0
Sewerage pump stations			
Structure	30	55	0
Electrical	15	40	0
Mechanical	15	40	0
Perimeter protection	10	25	0
Metalwork	10	30	0
Sewers/reticulation	30	60	0
Waste purification works			
Structure	30	55	0
Electrical	15	40	0
Mechanical	15	40	0
Perimeter protection	10	25	0
Meters	10	15	0
			0
Solid Waste Disposal			
Collection			0
Vehicles	5	10	0
Containers/Bins	10	15	0
Transfer stations and processing facilities			0
Structure	30	55	0
Electrical	15	40	0
Mechanical	15	40	0
Perimeter protection	10	25	0
Landfill site			0
Earthmoving and compaction equipment	10	15	0
Landfill preparation	n/a		0
Structure			0
Weighbridge			0

Mechanical	15	40	0
Electrical	15	40	0
Perimeter protection	10	25	0
			0
Railways			
Power supply units	25	30	0
Railway sidings	25	30	0
Railway tracks	15	20	0
Signalling systems	15	20	0
Shunting yards	25	30	0
Gas Supply System			
Structure	40	50	0
Electrical	20	25	0
Mechanical	20	25	0
Perimeter protection	10	15	0
Stations			
Trunk receiving	40	50	0
District regulating	40	50	0
Mains/pipelines	15	20	0
Meters	15	20	0
Storage facilities	15	20	0
Supply/reticulation	15	20	0
			0
Cemeteries	25	30	0
Capital / Work in progress			
Buildings	n/a		0
Infrastructure	n/a		0
Other	n/a		0
Land			
Developed land	n/a		0
Undeveloped land	n/a		0
Buildings			
Dwellings			
Caravans	5	10	0
Children's homes	25	30	0
Foreign mission dwellings	25	30	0
Homes for the aged	25	30	0
Hostels	25	30	0
Military personnel dwellings	25	30	0
Mobile homes	5	10	0
Places of safety (children)	25	30	0
Prisons and rehabilitation facilities	25	30	0
Residences (presidential, embassies)	25	30	0
Residences (personnel) include garages and parking	25	30	0
Secure care centres	25	30	0
Non Residential Dwellings			
Airport and associated buildings (control towers, transfer halls, parking, hangars and warehousing)	25	30	0
Border and custom control points	25	30	0
Bus terminals	25	30	0
Bus shelters	10	15	0

Civic theatres	25	30	0
Clinics and community health facilities	25	30	0
Community centres and public entertainment buildings	25	30	0
Driver and vehicle testing centres	25	30	0
Fire stations	25	30	0
Foreign mission offices	25	30	0
Hospitals and ambulance stations	25	30	0
Industrial buildings	25	30	0
Laboratories	25	30	0
Libraries	25	30	0
Mortuaries	25	30	0
Museums and art galleries	25	30	0
Office buildings (including air conditioning systems)	25	30	0
Public parking (covered and open)	25	30	0
Police stations (and associated buildings)	25	30	0
Railway and associated buildings	25	30	0
Research facilities (including weather)	25	30	0
Stadiums	25	30	0
Taxi ranks	10	15	0
Universities, colleges, schools etc.	25	30	0
Warehouses (storage facilities, including data)	25	30	0